



# ADJUSTMENTS BUDGET 2013/14

CFO

UMTSHEZI MUNICIPALITY

CIVIC BUILDINGS

VICTORIA ROAD

ESTCOURT, 3310

2013/2014

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## PART 1 – ADJUSTMENT’S BUDGET

### Mayor’s Report

Section 28 of the Municipal Finance Management Act, No. 56 of 2003, states that the Mayor must table an adjustments budget in the Municipal Council at any time after the mid-year budget and performance assessment has been tabled in council but no later than the 28<sup>th</sup> of February as per Treasury guidelines.

The adjusted budget tabled in the council was compiled after consideration of various factors that influenced the financial operations of the municipality over the first half of the financial year. The revised budget tabled also sets the scene for the remainder of the medium term revenue and expenditure framework and is also a step forward in attaining an improved financial position needed to ensure improved service delivery and quality services to all our communities.

The Mid-Year Budget and Performance Assessment for the six months ending December 2013 was tabled in Council on the 23<sup>rd</sup> of January 2014. Recommendations were made in the report that an adjustments budget be drafted as a result of some of the variances detailed in the assessment. The adjustments budget is detailed in this report and takes into consideration all the matters raised in the Mid-Year Budget Assessment.

#### **Main reasons for the adjustments budget.**

- Additional funding received for solar lights: R6million
- Funding received for electrification program: R4.2million
- R1,5million required for security cost for the rest of the year
- Downward adjustment of electricity revenue: R4million
- Upward adjustment of property rates by R5million
- Catering of the rollover of unspent funds as at 30 June 2013.
- Utilisation of projected savings in one vote towards spending in another vote

#### **Recommendation to the council regarding the adjustment budget**

Taking into account the reasons for the adjustments budget as well as the impact on service delivery, it is recommended that the council approve the adjustments budget.

**MAYOR  
COUNCILLOR B.D DLAMINI**

## Resolutions

It is recommended:

1. THAT THE 2012/2013 ADJUSTMENTS BUDGET BE APPROVED
2. THAT THE ADJUSTMENTS PERMITTED IN TERMS OF SECTION 28(2) OF THE MFMA BE APPROVED.
3. THAT REVISIONS BE APPROVED TO THE MONTHLY AND QUARTERLY SERVICE DELIVERY TARGETS AND PERFORMANCE INDICATORS IN THE SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN, IF ANY, TO CORRESPOND WITH THE APPROVED ADJUSTMENTS BUDGET

## Executive Summary

A Mid-Year Budget Performance Report was tabled in Council on the 23 of January 2014. This report highlighted the financial and non-financial performance of the Municipality for the first half of the financial year.

### **BACKGROUND**

A municipality may incur expenditure only in terms of an approved budget and within the limits of the amounts appropriated for the different votes of an approved budget.

### **Funding of expenditure**

An annual budget may only be funded from realistically anticipated revenue to be collected. The budget may be funded from cash-backed accumulated funds from previous years' surpluses not committed for other purposes. Borrowed funds may only be used to fund the capital budget.

Revenue projections in the budget must be realistic, taking into account projected revenue for the current year based on collection levels to date; and actual revenue collected in previous financial years.

### **Municipal adjustments budgets (Legal framework)**

A municipality may revise an approved annual budget through an adjustment budget. An adjustments budget;

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

## ADJUSTMENTS BUDGET 2013/2014

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- may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
- may, within the prescribes framework, authorise unforeseeable and unavoidable expenditure commended by the mayor or the municipality;
- may authorise the utilisation of projected savings in one vote towards spending under another vote;
- may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Property rates may not be increased during a financial year except when there is aggressive drive for the collection.

### **Unspent funds**

The appropriation of funds in an annual or adjustment budget lapses to the extent that those funds are unspent at the end of the financial year to which the budget relates, except in the case of an appropriation for expenditure made for a longer period than a financial year as approved within the capital budget.

### **Process followed with the compilation of the budget**

- a) The adjustments budget compiled within the above legal provisions which clearly prescribe the process to be followed for the compilation of an adjustments budget
- b) All directors are accountable and responsible for their own budgets. They were requested to work through their actual expenditure and compare it within the budgeted figures.
- c) The directors were requested to forward all adjustment recommendations to the office of the CFO
- d) The respective departments were requested to ensure that all capital projects retained in the 2013/14 budget are completed within the financial year.

### **Long term financial sustainability**

In order to ensure long term sustainability revenue streams need to be explored to the maximum, a good revenue enhancement strategy needs to be developed and strict credit control measures be applied to all debtors in arrears.

### **Proposed changes reflected in the adjustments budget**

The adjustments budget consists of a capital and operating budget which is included in the report. The budget was compiled within the provisions of the current legal

# ADJUSTMENTS BUDGET 2013/2014

framework applicable to municipalities. The section hereunder includes a narrative in respect of all proposed adjustments.

## Capital Budget

A comparison between the funding sources applicable to the original capital budget and the adjustments budget is set out in the table below .

Choose name from list - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2013/14						Budget Year	Budget Year
		Original	Prior	Multi-year	Nat. or	Other	Total	Adjusted	Adjusted
		Budget	Adjusted	capital	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget
R thousands		A	7	8	9	10	11	12	
		A	A1	B	C	D	E	F	
<b>RECEIPTS:</b>	1, 2								
<b>Operating Transfers and Grants</b>									
National Government:		36,636	-	-	-	-	-	36,636	-
Local Government Equitable Share		33,196				-	-	33,196	
Municipal Systems Improvement	3	890				-	-	890	
Finance Management		1,550				-	-	1,550	
EPWP Incentive		1,000				-	-	1,000	
Other transfers and grants [insert description]									
Provincial Government:		2,404	-	-	282	-	282	2,686	-
Health subsidy		-							
Museum		286			282	-	282	568	
Provincialisation of Libraries	4	1,878				-	-	1,878	
Map		-							
Community library Service	5	240				-	-	240	
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
Department of Environmental Affairs									
Total Operating Transfers and Grants	6	39,040	-	-	282	-	282	39,322	-
<b>Capital Transfers and Grants</b>									
National Government:		23,161	-	-	4,200	-	4,200	27,361	-
Municipal Infrastructure Grant (MIG)		15,161				-	-	15,161	
Neighbourhood Development Partnership		-				-	-	-	
INEP		8,000			4,200		4,200	12,200	
Allocations in kind									
Provincial Government:		-	-	-	13,725	-	13,725	13,725	-
Small town Rehabilitation					6,000		6,000	6,000	
Community Residential Units					-		-	-	
Sport Facilities					1,725		1,725	1,725	
Solar Sreet Lighting(COGTA)					6,000		6,000	6,000	
[insert description]									
District Municipality:		-	-	-	-	-	-	-	-
[insert description]									
Other grant providers:		-	-	-	-	-	-	-	-
[insert description]									
Total Capital Transfers and Grants	6	23,161	-	-	17,925	-	17,925	41,086	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		62,201	-	-	18,207	-	18,207	80,408	-

# ADJUSTMENTS BUDGET 2013/2014

DESCRIPTION	Funding	BUDGETED AMOUNT	ADJUSTMENT	Adjusted Budget
<b><u>CORPORATE SERVICES ADMINISTRATION</u></b>				
AIRCON WEENEN LIBRARY	Council	7,000.00	13,000.00	20,000.00
PRINTERS X1 HR	Council	1,000.00		1,000.00
BOOKSHELVES FOR ESTCOURT LIBRARY	Council	20,000.00		20,000.00
FRIDGE FOR WEMBEZI AND TOWN LIBRARY	Council	5,000.00		5,000.00
CARPETING WEENEN LIBRARY	Council	10,000.00	20,000.00	30,000.00
COMPUTERS X4/X1 PRINTER	Council	21,500.00		21,500.00
OFFICE CHAIRS X6	Council	1,000.00		1,000.00
UPGRADE OF SWITCHBOARD	Council	50,000.00		50,000.00
RECARPETING OF TOWN LIBRARY	Council	25,000.00		25,000.00
DESK & CHAIRS(4 OFFICES)	Council	10,000.00		10,000.00
BLINDS WEENEN LIBRARY	Council	5,000.00		5,000.00
VACUUM CLEANERX3	Council	4,000.00	2,000.00	6,000.00
TV STANDS FOR ALL LIBRARIES	Council	1,500.00	1,500.00	3,000.00
CHAIRS AND STUDY TABLES(WEMBEZI&TWN	Council	20,000.00	9,600.00	29,600.00
STUDY CUBICLES & CHAIRS X10	Council	10,000.00		10,000.00
AIRCON&AIRCURTAIN(WEMBEZI LIBRARY)	Council	20,000.00	15,000.00	35,000.00
AIRCONDITIONER(TOWN LIBRARY)	Council	25,000.00		25,000.00
DIGICAM SPEED TIMING DEVICE	Council	100,000.00		100,000.00
AIRCON 24000 BTU	Council	12,000.00		12,000.00
LAPTOP	Council		16,000.00	16,000.00
		348,000.00		348,000.00
<b><u>FINANCIAL SERVICES ADMINISTRATION</u></b>				0.00
DESTOPX5 AND SOFTWARE	Council	40,000.00		40,000.00
DESK AND CHAIRS	Council	15,000.00		15,000.00
TREBLE TABLES	Council		15,000.00	15,000.00
<b><u>CIVIL SERVICES ADMINISTRATION</u></b>				0.00
UPGRADING OFFICES MINERVA ROAD	Council	100,000.00		100,000.00
SURVEY EQUIPMENT	Council	45,000.00		45,000.00
PRINTERS	Council	1,000.00		1,000.00
CONVEYORS FOR PREMIX MACHINE	Council	65,000.00		65,000.00
RAMMERS COMPACTORS	Council	75,000.00		75,000.00
GRAVEL ROAD	Council		300,000.00	300,000.00
<b><u>PUBLIC HEALTH ADMINISTRATION</u></b>				0.00
YOUTH CENTER	Council	100,000.00	25,000.00	125,000.00
HEALTH&SAFETY EQUIPMNT-BUILD&COTRO O	Council	50,000.00		50,000.00
OFFICE FURNITURE AND EQUIPMENT-BUILD	Council	5,000.00		5,000.00
PC AND LAPTOP	Council	5,000.00		5,000.00
MUNICIPAL TENS & CHAIRS	Council		100,000.00	100,000.00
TURNSTYLE GATE	Council		40,000.00	40,000.00
				0.00
<b><u>SPORTFIELDS</u></b>				0.00
GROUND MARKING MACHINE X1	Council	10,000.00		10,000.00
SOCCER NETS	Council	3,000.00		3,000.00
CRICKET SCREEN	Council	5,000.00		5,000.00
				0.00
<b><u>CEMETERIES</u></b>				0.00
1X CEMENTARY (NEW DEVELOPMENT)	Council	100,000.00		100,000.00
				0.00
<b><u>CLINICS</u></b>				0.00
FURNITURE AND EQUIPMENT	Council	10,000.00		10,000.00
GIS SOFTWARE	Council	5,000.00		5,000.00
PECS HOUSING CAMERA	Council	1,000.00		1,000.00
				0.00
<b><u>SWIMMING POOLS</u></b>				0.00
BERTTUCKER POOL-UPGRADE	Council	100,000.00		100,000.00
HILLDENE SWIMMING POOL UPGRADE	Council	100,000.00		100,000.00
				0.00
<b><u>PARKS &amp; VERGES</u></b>				0.00
KOMBI	Council	250,000.00		250,000.00
CLOCKING MACHINE	Council	10,000.00	20,000.00	30,000.00
LAPTOP & COMPUTERSX4	Council	20,000.00		20,000.00
GYROMOWER ROLLER X1 - ESTCOURT	Council	25,000.00		25,000.00
CHAINSAW - ESTCOURT	Council	20,000.00		20,000.00
BRUSHCUTTERS - ESTCOURT	Council	85,000.00		85,000.00
SLASHER - WEENEN	Council	50,000.00		50,000.00
BRUSHCUTTERS - WEENEN	Council	35,000.00		35,000.00
STREETWORKS	Council	100,000.00		100,000.00
MICROWAVE	Council		2,000.00	2,000.00
FRIDGE	Council		5,000.00	5,000.00
				0.00
<b><u>CLEANSING SERVICES</u></b>				0.00
TRAILER X1	Council	50,000.00		50,000.00

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DESCRIPTION	Funding	BUDGETED AMOUNT	ADJUSTMENT	Adjusemnt Budget
<b><u>CORPORATE SERVICES ADMINISTRATION</u></b>				
AIRCON WEENEN LIBRARY	Council	7,000.00	13,000.00	20,000.00
PRINTERS X1 HR	Council	1,000.00		1,000.00
BOOKSHELVES FOR ESTCOURT LIBRARY	Council	20,000.00		20,000.00
FRIDGE FOR WEMBEZI AND TOWN LIBRARY	Council	5,000.00		5,000.00
CARPETING WEENEN LIBRARY	Council	10,000.00	20,000.00	30,000.00
COMPUTERS X4/X1 PRINTER	Council	21,500.00		21,500.00
OFFICE CHAIRS X6	Council	1,000.00		1,000.00
UPGRADE OF SWITCHBOARD	Council	50,000.00		50,000.00
RECARPETING OF TOWN LIBRARY	Council	25,000.00		25,000.00
DESK & CHAIRS(4 OFFICES)	Council	10,000.00		10,000.00
BLINDS WEENEN LIBRARY	Council	5,000.00		5,000.00
VACCUM CLEANERX3	Council	4,000.00	2,000.00	6,000.00
TV STANDS FOR ALL LIBRARIES	Council	1,500.00	1,500.00	3,000.00
CHAIRS AND STUDY TABLES(WEMBEZI&TWN	Council	20,000.00	9,600.00	29,600.00
STUDY CUBICLES & CHAIRS X10	Council	10,000.00		10,000.00
AIRCON&AIRCURTAIN(WEMBEZI LIBRARY)	Council	20,000.00	15,000.00	35,000.00
AIRCONDITIONER(TOWN LIBRARY)	Council	25,000.00		25,000.00
DIGICAM SPEED TIMING DEVICE	Council	100,000.00		100,000.00
AIRCON 24000 BTU	Council	12,000.00		12,000.00
LAPTOP	Council		16,000.00	16,000.00
		348,000.00		348,000.00
<b><u>FINANCIAL SERVICES ADMINISTRATION</u></b>				0.00
DESTOPX5 AND SOFTWARE	Council	40,000.00		40,000.00
DESK AND CHAIRS	Council	15,000.00		15,000.00
TRESLE TABLES	Council		15,000.00	15,000.00
<b><u>CIVIL SERVICES ADMINISTRATION</u></b>				0.00
UPGRADING OFFICES MINERVA ROAD	Council	100,000.00		100,000.00
SURVEY EQUIPMENT	Council	45,000.00		45,000.00
PRINTERS	Council	1,000.00		1,000.00
CONVEYORS FOR PREMIX MACHINE	Council	65,000.00		65,000.00
RAMMERS COMPACTORS	Council	75,000.00		75,000.00
GRAVEL ROAD	Council		300,000.00	300,000.00
<b><u>PUBLIC HEALTH ADMINISTRATION</u></b>				0.00
YOUTH CENTER	Council	100,000.00	25,000.00	125,000.00
HEALTH&SAFETY EQUIPMNT-BUILD&COTRO O	Council	50,000.00		50,000.00
OFFICE FURNITURE AND EQUIPMENT-BUILD	Council	5,000.00		5,000.00
PC AND LAPTOP	Council	5,000.00		5,000.00
MUNICIPAL TENS & CHAIRS	Council		100,000.00	100,000.00
TURNSTYLE GATE	Council		40,000.00	40,000.00
				0.00
<b><u>SPORTFIELDS</u></b>				0.00
GROUND MARKING MACHINE X1	Council	10,000.00		10,000.00
SOCCER NETS	Council	3,000.00		3,000.00
CRICKET SCREEN	Council	5,000.00		5,000.00
				0.00
<b><u>CEMETERIES</u></b>				0.00
1X CEMENTARY (NEW DEVELOPMENT)	Council	100,000.00		100,000.00
				0.00
<b><u>CLINICS</u></b>				0.00
FURNITURE AND EQUIPMENT	Council	10,000.00		10,000.00
GIS SOFTWARE	Council	5,000.00		5,000.00
PECS HOUSING CAMERA	Council	1,000.00		1,000.00
				0.00
<b><u>SWIMMING POOLS</u></b>				0.00
BERTTUCKER POOL-UPGRADE	Council	100,000.00		100,000.00
HILLDENE SWIMMING POOL UPGRADE	Council	100,000.00		100,000.00
				0.00
<b><u>PARKS &amp; VERGES</u></b>				0.00
KOMBI	Council	250,000.00		250,000.00
CLOCKING MACHINE	Council	10,000.00	20,000.00	30,000.00
LAPTOP & COMPUTERSX4	Council	20,000.00		20,000.00
GYROMOWER ROLLER X1 - ESTCOURT	Council	25,000.00		25,000.00
CHAINSAW - ESTCOURT	Council	20,000.00		20,000.00
BRUSHCUTTERS - ESTCOURT	Council	85,000.00		85,000.00
SLASHER - WEENEN	Council	50,000.00		50,000.00
BRUSHCUTTERS - WEENEN	Council	35,000.00		35,000.00
STORES/WORKSHOP	Council	100,000.00		100,000.00
MICROWAVE	Council		2,000.00	2,000.00
FRIDGE	Council		5,000.00	5,000.00



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<b><u>CLEANSING SERVICES</u></b>				0.00
TRAILER X1	Council	50,000.00		50,000.00
BOREHOLE	Council	40,000.00		40,000.00
WATER PUMP	Council	50,000.00		50,000.00
FENCING - LANDFILL SITE	Council	50,000.00		50,000.00
WEIGH BRIDGE OFFICE	Council	320,000.00		320,000.00
TOOLS	Council	10,000.00		10,000.00
HEAVY DUTY GREASE GUN ( REPLACEMENT)	Council	2,000.00		2,000.00
BULK-SKIP CONTAINERS	Council	30,000.00		30,000.00
REFUSE BINS CONCRETE (C&D SECTION)	Council	20,000.00		20,000.00
				0.00
				0.00
<b><u>ELECTRICITY RETICULATION</u></b>				0.00
BATTERY CHARGER UNITS	Council	100,000.00		100,000.00
REPLACE CIRCUIT BRAKERS	Council	250,000.00		250,000.00
STREET LIGHT	Council	200,000.00		200,000.00
PROTECTION UPGRADE FOR SUBSTATION	Council	200,000.00		200,000.00
UNDERTAKE STREET LIGHTS IMPROVEMENTS	Council	250,000.00		250,000.00
SCADA SYSTEM	Council	350,000.00		350,000.00
PROTECTION UPGRADE FOR SUBSTATION	Council	50,000.00		50,000.00
TOOLS & EQUIPMENT	Council	300,000.00		300,000.00
		<b>4,398,000.00</b>	<b>584,100.00</b>	<b>4,982,100.00</b>
<b><u>CIVIL SERVICES</u></b>				0.00
EMABHALONINI CRECHE(ENTUNDA)	MIG	725,000.00		725,000.00
BLACKTOP SURFACE COLITA ROAD	MIG	1,679,000.00		1,679,000.00
BLACK TOP REHAB ESTCOURT	MIG	5,309,377.00		5,309,377.00
BLACK TOP SURFACE WEMBEZI CLUSTER C	MIG	7,447,623.00		7,447,623.00
		<b>15,161,000.00</b>	<b>0.00</b>	<b>15,161,000.00</b>
<b><u>PECS DEPARTMENT</u></b>				0.00
SOLAR LIGHTS	SOLAR LIGHTS GRANT		6,000,000.00	6,000,000.00
			<b>6,000,000.00</b>	<b>6,000,000.00</b>
INFRASTRUCTURE FACILITY	Infrastructure Facility		1,725,000	1,725,000
			<b>1,725,000.</b>	<b>1,725,000</b>
<b><u>ELECTRICITY RETICULATION</u></b>				0.00
ELECTRIFICATION PROJECTS (INEP IN KI	INEP	8,000,000.00	4,200,000.00	12,200,000.00
		<b>8,000,000.00</b>	<b>4,200,000.00</b>	<b>12,200,000.00</b>
<b><u>CIVIL SERVICES</u></b>				0.00
GRADER	DBSA	2,300,000.00		2,300,000.00
TLB	DBSA	950,000.00		950,000.00
TIPPER TRUCKS	DBSA	2,500,000.00		2,500,000.00
EXCAVATORS X1	DBSA	1,200,000.00		1,200,000.00
LOWBEDX1	DBSA	800,000.00		800,000.00
ROLLER 10 TON	DBSA	650,000.00		650,000.00
HORSE FOR LOW BED	DBSA	800,000.00		800,000.00
TIPPER TRAILER	DBSA	190,000.00		190,000.00
PEDESTRIAN ROLLER	DBSA	120,000.00		120,000.00
SIT ON ROLLER	DBSA	350,000.00		350,000.00
				0.00
<b><u>PECS DEPARTMENT</u></b>				0.00
TIPPER TRUCKS X3	DBSA	2,000,000.00		2,000,000.00
				0.00
<b><u>ELECRICITY DEPARTMENT</u></b>				0.00
VEHICLE REPLACEMENT(BUCKET TRUCK)	DBSA	600,000.00		600,000.00
		<b>12,460,000.00</b>	<b>0.00</b>	<b>12,460,000.00</b>

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The directors were requested to carefully assess the status of each capital project in order to determine whether projects could be executed within the current financial year and all the projects were confirmed to be executed in the current financial year and were therefore included in the adjustments budget.

The main factors contributing to the adjustment of the capital projects are as follows:

- The R6 million amount for new solar light project that was not budgeted for.
- Small Town Rehabilitation grant of R6million
- The 0.525 million infrastructure facility
- The R4.2 million for electrification project.
- The 0.3million allocated for Long homes road

### **Operating Budget**

In terms of the current legislative requirements, prudent financial management principles and good business practice, the annual budget should be funded. It is therefore of essence to include only realistically anticipated revenue in the budget, confirmed funding through DORA allocations and to apply the principle of conservative estimations when budgeting for sundry and other revenue sources.

The approved budget for the 2013/14 financial year reflected a deficit of R7.251million. When applying the principle of realistically anticipated revenue, it became clear that certain corrections and adjustments needed to be made to the originally approved budget for 2013/14. The adjusted budget is showing a surplus of R7.967 million surplus.

### **Major adjustments required**

#### **Revenue**

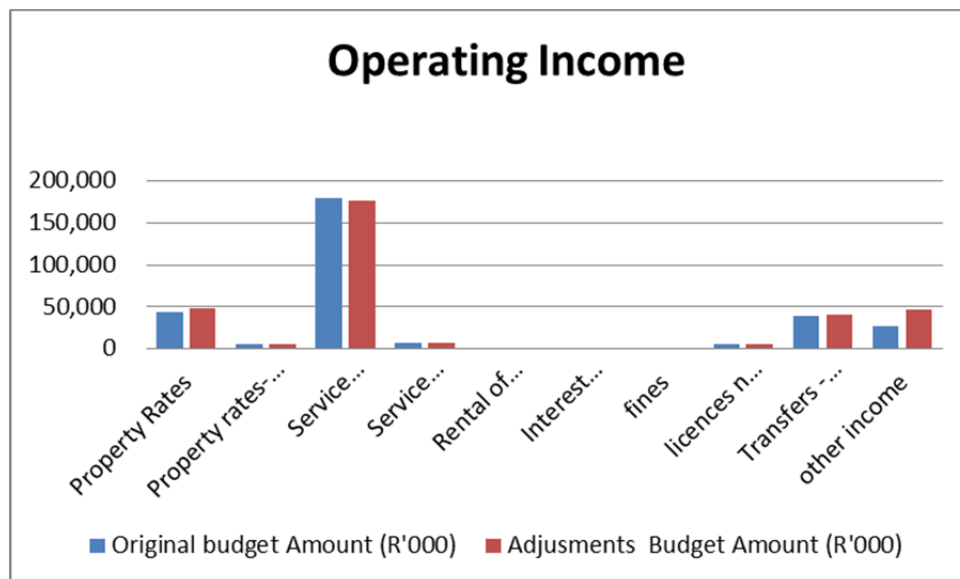
The revenue items in respect of service charges increased and others decreased. The electricity is adjusted downward with R3 million due to the decrease in demand from Masonite, and the property rates increased by R5million to keep up with the increase in collection rates. The electricity remains the major source of revenue for the municipality at 53%. Below table shows a comparison of original income vs adjusted.

## ADJUSTMENTS BUDGET 2013/2014

Description	Original budget Amount (R'000)	Adjustments Budget Amount (R'000)
Property Rates	43,102	48,102.00
Property rates-penalties & collection charges	5,847	5,847.00
Service Charges-Electricity revenue	179,083	176,083.00
Service Charges-refuse revenue	7,054	7,054.00
Rental of Facilities and equipment	232	435.00
Interest earned-outstanding debtors	277	529.00
finances	317	267.00
licences n permits	5,132	5,133.00
Transfers	39,040	41,391.00
other income	26,589	46,485.00

Other income consists of capital grants of R18.7million.

Revenue from traffic fines substantially under-performed during the first six months of the financial year and the anticipated revenue for the remainder of the financial year had to be adjusted downward.



The graph above gives a comparison between the respective sources of revenue of the originally approved budget and the adjustments budget.

### Cash position

Cash balances as at 31 December 2013 were R10,535,380 with balances in investment accounts being R37,981,903. The cash flow situation of the municipality is currently fairly stable but the significant increase in expenditure needs to be controlled

### Operating expenditure

## ADJUSTMENTS BUDGET 2013/2014

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### **Employee related costs**

The employee related costs have been reduced by 0,395million as a correction on originally approved budget.

### **Remuneration of councillors**

The remuneration for the councilors is adjusted by 5% in accordance with the communication from the audit committee in anticipation of the circular on councillors salary which will be adjusted retrospectively.

### **Bulk purchases**

The electricity purchases have been reduced in the adjustments budget because of the decrease in demand as a result of Masonite scaling down on its production.

### **Contracted services**

The contracted services have increased in the adjustment budget because of R1.5 million increase in security cost.

### **General expenses**

The general expenses have increased by R5.3million, and the main increase is on youth development, the increase of R2.3million. The balance is split across various votes.

# ADJUSTMENTS BUDGET 2013/2014

## Schedules to the Adjustment budgets

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	48,949	-	-	-	-	-	5,000	5,000	53,949	-	-
Service charges	186,137	-	-	-	-	-	(3,000)	(3,000)	183,137	-	-
Investment revenue	500	-	-	-	-	-	233	233	733	-	-
Transfers recognised - operational	39,040	-	-	-	-	282	-	282	39,322	-	-
Other own revenue	8,886	-	-	-	-	-	1,826	1,826	10,712	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>283,513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>282</b>	<b>4,059</b>	<b>4,341</b>	<b>287,854</b>	<b>-</b>	<b>-</b>
Employee costs	64,015	-	-	-	-	-	4	4	64,019	-	-
Remuneration of councillors	5,268	-	-	-	-	-	474	474	5,742	-	-
Depreciation & asset impairment	35,000	-	-	-	-	-	-	-	35,000	-	-
Finance charges	3,494	-	-	-	-	-	-	-	3,494	-	-
Materials and bulk purchases	151,303	-	-	-	-	-	(2,000)	(2,000)	149,303	-	-
Transfers and grants	7,069	-	-	-	-	-	-	-	7,069	-	-
Other expenditure	47,777	-	-	-	-	-	8,569	8,569	56,346	-	-
<b>Total Expenditure</b>	<b>313,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,047</b>	<b>7,047</b>	<b>320,973</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>(30,413)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>282</b>	<b>(2,988)</b>	<b>(2,706)</b>	<b>(33,119)</b>	<b>-</b>	<b>-</b>
Transfers recognised - capital	23,161	-	-	-	-	17,925	-	17,925	41,086	-	-
Contributions recognised - capital & contributed a	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7,252)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,207</b>	<b>(2,988)</b>	<b>15,219</b>	<b>7,967</b>	<b>-</b>	<b>-</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(7,252)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,207</b>	<b>(2,988)</b>	<b>15,219</b>	<b>7,967</b>	<b>-</b>	<b>-</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	39,671	-	-	-	-	-	30,196	30,196	69,867	-	-
Transfers recognised - capital	23,161	-	-	-	-	17,925	-	17,925	41,086	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	12,460	-	-	-	-	-	-	-	12,460	-	-
Internally generated funds	4,050	-	-	-	-	8,500	-	8,500	12,550	-	-
<b>Total sources of capital funds</b>	<b>39,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,425</b>	<b>-</b>	<b>26,425</b>	<b>66,096</b>	<b>-</b>	<b>-</b>
<b>Financial position</b>											
Total current assets	65,287	-	-	-	-	-	(13,580)	(13,580)	51,707	-	-
Total non current assets	659,686	-	-	-	-	-	-	-	659,686	-	-
Total current liabilities	49,466	-	-	-	-	-	(13,580)	(13,580)	35,886	-	-
Total non current liabilities	30,797	-	-	-	-	-	-	-	30,797	-	-
<b>Community wealth/Equity</b>	<b>644,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644,710</b>	<b>-</b>	<b>-</b>
<b>Cash flows</b>											
Net cash from (used) operating	37,015	-	8,500	-	-	18,207	(42,374)	(15,667)	21,348	-	-
Net cash from (used) investing	(39,657)	-	-	-	-	-	(26,379)	(26,379)	(66,036)	-	-
Net cash from (used) financing	5,646	-	-	-	-	-	-	-	5,646	-	-
<b>Cash/cash equivalents at the year end</b>	<b>15,482</b>	<b>-</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>18,207</b>	<b>(40,204)</b>	<b>(13,497)</b>	<b>1,985</b>	<b>-</b>	<b>-</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	16,778	-	-	-	-	-	(14,697)	(14,697)	2,081	-	-
Application of cash and investments	(17,604)	-	-	-	-	-	6,083	6,083	(11,521)	-	-
<b>Balance - surplus (shortfall)</b>	<b>34,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,780)</b>	<b>(20,780)</b>	<b>13,602</b>	<b>-</b>	<b>-</b>
<b>Asset Management</b>											
Asset register summary (WDV)	659,140	-	-	-	-	-	-	-	659,140	-	-
Depreciation & asset impairment	35,000	-	-	-	-	-	-	-	35,000	-	-
Renewal of Existing Assets	15,603	-	-	-	-	-	-	-	15,603	-	-
Repairs and Maintenance	63,983	-	-	-	-	-	-	-	63,983	-	-
<b>Free services</b>											
Cost of Free Basic Services provided	9,335	-	-	-	-	-	-	-	9,335	-	-
Revenue cost of free services provided	55,704	-	-	-	-	-	-	-	55,704	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	6	-	-	-	-	-	-	-	6	-	-

### References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where increases of funds approved under MFMA section 31)
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c))
7.  $G = B + C + D + E + F$
8. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B2 Adjustments Budget Financial Performance (standard classification) -

Standard Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjus. 10	Total Adjus. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<i>Governance and administration</i>		89,208	-	-	-	-	-	41	41	89,249	2,820	2,989
Executive and council		2,351	-	-	-	-	-	10	10	2,361	2,503	2,653
Budget and treasury office		86,579	-	-	-	-	-	10	10	86,589	-	-
Corporate services		278	-	-	-	-	-	21	21	299	317	336
<i>Community and public safety</i>		3,037	-	-	-	-	-	99	99	3,136	3,308	3,489
Community and social services		2,543	-	-	-	-	-	8	8	2,551	2,688	2,832
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		494	-	-	-	-	-	91	91	585	620	657
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,293	-	-	-	-	-	1,559	1,559	21,852	23,163	24,553
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		20,293	-	-	-	-	-	1,559	1,559	21,852	23,163	24,553
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		194,137	-	-	-	-	-	11,261	11,261	205,398	217,722	230,785
Electricity		187,083	-	-	-	-	-	11,259	11,259	198,342	210,243	222,857
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		7,054	-	-	-	-	-	2	2	7,056	7,479	7,928
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	306,675	-	-	-	-	-	12,960	12,960	319,635	247,012	261,816
<b>Expenditure - Standard</b>												
<i>Governance and administration</i>		74,706	-	-	-	-	-	13,682	13,682	88,388	30,845	32,696
Executive and council		6,617	-	-	-	-	-	12,692	12,692	19,309	20,468	21,696
Budget and treasury office		59,289	-	-	-	-	-	-	-	59,289	-	-
Corporate services		8,800	-	-	-	-	-	990	990	9,790	10,377	11,000
<i>Community and public safety</i>		9,643	-	-	-	-	-	15,553	15,553	25,196	26,678	28,279
Community and social services		3,423	-	-	-	-	-	670	670	4,093	4,339	4,599
Sport and recreation		28	-	-	-	-	-	-	-	28	-	-
Public safety		6,192	-	-	-	-	-	850	850	7,042	7,465	7,912
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	14,033	14,033	14,033	14,875	15,767
<i>Economic and environmental services</i>		55,912	-	-	-	-	-	(27,957)	(27,957)	27,955	11,924	12,639
Planning and development		27,832	-	-	-	-	-	(27,832)	(27,832)	-	-	-
Road transport		28,080	-	-	-	-	-	(4,114)	(4,114)	23,966	7,696	8,157
Environmental protection		-	-	-	-	-	-	3,989	3,989	3,989	4,228	4,482
<i>Trading services</i>		173,331	-	-	-	-	-	(3,728)	(3,728)	169,603	179,779	190,566
Electricity		168,712	-	-	-	-	-	(4,015)	(4,015)	164,697	174,579	185,053
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4,619	-	-	-	-	-	287	287	4,906	5,200	5,512
<i>Other</i>		335	-	-	-	-	-	192	192	527	559	592
<b>Total Expenditure - Standard</b>	3	313,926	-	-	-	-	-	(2,258)	(2,258)	311,668	249,785	264,772
<b>Surplus/ (Deficit) for the year</b>		(7,251)	-	-	-	-	-	15,218	15,218	7,967	(2,772)	(2,956)

## References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
7. Increases of funds approved under MFMA section 31
8. Adjustments approved in accordance with MFMA section 29
9. Adjustments to transfers from National or Provincial Government
10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
11. G = B + C + D + E + F
12. Adjusted Budget H = (A or A1/2 etc) + G

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B2 Adjustments Budget Financial Performance (standard classification) - B -

Standard Classification Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousand	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Standard</b>												
<i>Municipal governance and administration</i>		89,208	-	-	-	-	-	41	41	89,249	2,820	2,989
Executive and council		2,351	-	-	-	-	-	10	10	2,361	2,503	2,653
Mayor and Council		2,351	-	-	-	-	-	10	10	2,361	2,503	2,653
Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Budget and treasury office		86,579	-	-	-	-	-	10	10	86,589	-	-
Corporate services		278	-	-	-	-	-	21	21	299	317	336
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Other Admin		278	-	-	-	-	-	21	21	299	317	336
<i>Community and public safety</i>		3,037	-	-	-	-	-	99	99	3,136	3,308	3,489
Community and social services		2,543	-	-	-	-	-	8	8	2,551	2,688	2,832
Libraries and Archives		2,118	-	-	-	-	-	10	10	2,128	2,256	2,391
Museums & Art Galleries etc		286	-	-	-	-	-	-	-	286	286	286
Community halls and		43	-	-	-	-	-	-	-	43	46	49
Cemeteries & Crematoriums		96	-	-	-	-	-	(2)	(2)	94	100	106
Child Care		-	-	-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Other Community		-	-	-	-	-	-	-	-	-	-	-
Other Social		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		494	-	-	-	-	-	91	91	585	620	657
Police		494	-	-	-	-	-	78	78	572	607	643
Fire		-	-	-	-	-	-	13	13	13	13	14
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,293	-	-	-	-	-	1,559	1,559	21,852	23,163	24,553
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Economic		-	-	-	-	-	-	-	-	-	-	-
Town Planning/Building		-	-	-	-	-	-	-	-	-	-	-
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-
Road transport		20,293	-	-	-	-	-	1,559	1,559	21,852	23,163	24,553
Roads		15,161	-	-	-	-	-	300	300	15,461	16,389	17,372
Public Buses		-	-	-	-	-	-	-	-	-	-	-
Parking Garages		-	-	-	-	-	-	-	-	-	-	-
Vehicle Licensing and Testing		5,132	-	-	-	-	-	1,259	1,259	6,391	6,774	7,181
Other		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-	-	-
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		194,137	-	-	-	-	-	11,261	11,261	205,398	217,722	230,785
Electricity		187,083	-	-	-	-	-	11,259	11,259	198,342	210,243	222,857
Electricity Distribution		187,083	-	-	-	-	-	11,259	11,259	198,342	210,243	222,857
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Waste management		7,054	-	-	-	-	-	2	2	7,056	7,479	7,928
Solid Waste		7,054	-	-	-	-	-	2	2	7,056	7,479	7,928
Other		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	306,675	-	-	-	-	-	12,960	12,960	319,635	247,012	261,816
<b>Expenditure - Standard</b>												
<i>Municipal governance and administration</i>		74,706	-	-	-	-	-	13,682	13,682	88,388	30,845	32,696
Executive and council		6,617	-	-	-	-	-	12,692	12,692	19,309	20,468	21,696
Mayor and Council		5,268	-	-	-	-	-	12,623	12,623	17,891	18,964	20,102
Municipal Manager		1,349	-	-	-	-	-	69	69	1,418	1,503	1,593
Budget and treasury office		59,289	-	-	-	-	-	-	-	59,289	-	-
Corporate services		8,800	-	-	-	-	-	990	990	9,790	10,377	11,000
Human Resources		-	-	-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	-	-	-	-	-
Other Admin		8,800	-	-	-	-	-	990	990	9,790	10,377	11,000
<i>Community and public safety</i>		9,643	-	-	-	-	-	15,553	15,553	25,196	26,678	28,279
Community and social services		3,423	-	-	-	-	-	670	670	4,093	4,339	4,599
Libraries and Archives		1,336	-	-	-	-	-	783	783	2,119	2,246	2,381
Museums & Art Galleries etc		349	-	-	-	-	-	113	113	462	490	519
Community halls and		1,664	-	-	-	-	-	(192)	(192)	1,472	1,560	1,654

# ADJUSTMENTS BUDGET 2013/2014

Corporate services	8,800	-	-	-	-	-	990	990	9,790	10,377	11,000
Human Resources								-	-		
Information Technology								-	-		
Property Services								-	-		
Other Admin	8,800						990	990	9,790	10,377	11,000
Community and public safety	9,643	-	-	-	-	-	15,553	15,553	25,196	26,678	28,279
Community and social services	3,423	-	-	-	-	-	670	670	4,093	4,339	4,599
Libraries and Archives	1,336						783	783	2,119	2,246	2,381
Museums & Art Galleries etc	349						113	113	462	490	519
Community halls and	1,664						(192)	(192)	1,472	1,560	1,654
Cemeteries & Crematoriums	74						(34)	(34)	40	42	45
Child Care								-	-		
Aged Care								-	-		
Other Community								-	-		
Other Social								-	-		
Sport and recreation	28							-	28		
Public safety	6,192	-	-	-	-	-	850	850	7,042	7,465	7,912
Police	3,936						620	620	4,556	4,829	5,119
Fire	2,256						230	230	2,486	2,635	2,793
Civil Defence								-	-		
Street Lighting								-	-		
Other								-	-		
Housing								-	-		
Health	-	-	-	-	-	-	14,033	14,033	14,033	14,875	15,767
Clinics								-	-		
Ambulance								-	-		
Other							14,033	14,033	14,033	14,875	15,767
Economic and environmental services	55,912	-	-	-	-	-	(27,957)	(27,957)	27,955	11,924	12,639
Planning and development	27,832	-	-	-	-	-	(27,832)	(27,832)	-	-	-
Economic	27,832						(27,832)	(27,832)	-	-	-
Town Planning/Building								-	-		
Licensing & Regulation								-	-		
Road transport	28,080	-	-	-	-	-	(4,114)	(4,114)	23,966	7,696	8,157
Roads	25,966						(21,187)	(21,187)	4,779	5,066	5,370
Public Buses								-	-		
Parking Garages								-	-		
Vehicle Licensing and Testing	2,114						367	367	2,481	2,630	2,788
Other							16,706	16,706	16,706		
Environmental protection	-	-	-	-	-	-	3,989	3,989	3,989	4,228	4,482
Pollution Control								-	-		
Biodiversity & Landscape								-	-		
Other							3,989	3,989	3,989	4,228	4,482
Trading services	173,331	-	-	-	-	-	(3,728)	(3,728)	169,603	179,779	190,566
Electricity	168,712	-	-	-	-	-	(4,015)	(4,015)	164,697	174,579	185,053
Electricity Distribution	168,712						(4,015)	(4,015)	164,697	174,579	185,053
Electricity Generation								-	-		
Water	-	-	-	-	-	-	-	-	-	-	-
Water Distribution								-	-		
Water Storage								-	-		
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Sewerage								-	-		
Storm Water Management								-	-		
Public Toilets								-	-		
Waste management	4,619	-	-	-	-	-	287	287	4,906	5,200	5,512
Solid Waste	4,619						287	287	4,906	5,200	5,512
Other	335	-	-	-	-	-	192	192	527	559	592
Air Transport								-	-		
Abattoirs								-	-		
Tourism	335						192	192	527	559	592
Forestry								-	-		
Markets								-	-		
Total Expenditure - Standard	3	313,926	-	-	-	-	(2,258)	(2,258)	311,668	249,785	264,772
Surplus/ (Deficit) for the year		(7,251)	-	-	-	-	15,218	15,218	7,967	(2,772)	(2,956)

## References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be



# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Corporate Service		10,703	-	-	-	-	-	1,001	1,001	11,704	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance and budget		93,528	-	-	-	-	-	(1,827)	(1,827)	91,701	-	-
Vote 4 - Civil Services		15,161	-	-	-	-	-	676	676	15,837	-	-
Vote 5 - Planning,Economic,and Community Service		200	-	-	-	-	-	10,087	10,087	10,287	-	-
Vote 6 - Electrical Service		187,083	-	-	-	-	-	3,791	3,791	190,874	-	-
Vote 7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	306,675	-	-	-	-	-	13,728	13,728	320,403	-	-
<b>Expenditure by Vote</b>	1											
Vote 1 - Corporate Service		23,537	-	-	-	-	-	15,235	15,235	38,772	-	-
Vote 2 - Municipal Manager		1,349	-	-	-	-	-	69	69	1,418	-	-
Vote 3 - Finance and budget		56,623	-	-	-	-	-	(9,111)	(9,111)	47,512	-	-
Vote 4 - Civil Services		25,966	-	-	-	-	-	(4,480)	(4,480)	21,486	-	-
Vote 5 - Planning,Economic,and Community Service		37,740	-	-	-	-	-	7,460	7,460	45,200	-	-
Vote 6 - Electrical Service		168,712	-	-	-	-	-	(10,663)	(10,663)	158,049	-	-
Vote 7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	313,926	-	-	-	-	-	(1,490)	(1,490)	312,436	-	-
<b>Surplus/ (Deficit) for the year</b>	2	(7,251)	-	-	-	-	-	15,218	15,218	7,967	-	-

## References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

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			Budget Year	Budget Year
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References

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# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	43,102	-	-	-	-	-	5,000	5,000	48,102	-	-
Property rates - penalties & collection charges		5,847							-	5,847		
Service charges - electricity revenue	2	179,083	-	-	-	-	-	(3,000)	(3,000)	176,083	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	7,054	-	-	-	-	-	-	-	7,054	-	-
Service charges - other									-	-		
Rental of facilities and equipment		233						76	76	309		
Interest earned - external investments		500						233	233	733		
Interest earned - outstanding debtors		277						103	103	380		
Dividends received									-	-		
Fines		316						(49)	(49)	267		
Licences and permits		5,132						682	682	5,814		
Agency services									-	-		
Transfers recognised - operating		39,040					282		282	39,322		
Other revenue	2	2,928	-	-	-	-	-	1,014	1,014	3,942	-	-
Gains on disposal of PPE									-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>283,513</b>	-	-	-	-	282	<b>4,059</b>	<b>4,341</b>	<b>287,854</b>	-	-
<b>Expenditure By Type</b>												
Employee related costs		64,015	-	-	-	-	-	4	4	64,019	-	-
Remuneration of councillors		5,268						474	474	5,742		
Debt impairment		12,000							-	12,000		
Depreciation & asset impairment		35,000	-	-	-	-	-	-	-	35,000	-	-
Finance charges		3,494							-	3,494		
Bulk purchases		139,875	-	-	-	-	-	(2,000)	(2,000)	137,875	-	-
Other materials		11,428							-	11,428		
Contracted services		8,800	-	-	-	-	-	1,500	1,500	10,300	-	-
Transfers and grants		7,069							-	7,069		
Other expenditure		26,977	-	-	-	-	-	7,069	7,069	34,046	-	-
Loss on disposal of PPE		-							-	-		
<b>Total Expenditure</b>		<b>313,926</b>	-	-	-	-	-	<b>7,047</b>	<b>7,047</b>	<b>320,973</b>	-	-
<b>Surplus/(Deficit)</b>		<b>(30,413)</b>	-	-	-	-	282	<b>(2,988)</b>	<b>(2,706)</b>	<b>(33,119)</b>	-	-
Transfers recognised - capital		23,161					17,925		17,925	41,086		
Contributions									-	-		
Contributed assets									-	-		
<b>Surplus/(Deficit) before taxation</b>		<b>(7,252)</b>	-	-	-	-	18,207	<b>(2,988)</b>	15,219	7,967	-	-
Taxation									-	-		
<b>Surplus/(Deficit) after taxation</b>		<b>(7,252)</b>	-	-	-	-	18,207	<b>(2,988)</b>	15,219	7,967	-	-
Attributable to minorities									-	-		
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7,252)</b>	-	-	-	-	18,207	<b>(2,988)</b>	15,219	7,967	-	-
Share of surplus/ (deficit) of associate									-	-		
<b>Surplus/ (Deficit) for the year</b>		<b>(7,252)</b>	-	-	-	-	18,207	<b>(2,988)</b>	15,219	7,967	-	-

## References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Corporate Service		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance and budget		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Civil Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Planning,Economic,and Community Service		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Electrical Service		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Corporate Service		498	-	-	-	-	-	268	268	766	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance and budget		55	-	-	-	-	-	115	115	170	-	-
Vote 4 - Civil Services		25,307	-	-	-	-	-	10,065	10,065	35,372	-	-
Vote 5 - Planning,Economic,and Community Service		3,511	-	-	-	-	-	15,548	15,548	19,059	-	-
Vote 6 - Electrical Service		10,300	-	-	-	-	-	4,200	4,200	14,500	-	-
Vote 7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		39,671	-	-	-	-	-	30,196	30,196	69,867	-	-
<b>Total Capital Expenditure - Vote</b>		39,671	-	-	-	-	-	30,196	30,196	69,867	-	-
<b>Capital Expenditure - Standard</b>												
<b>Governance and administration</b>		553	-	-	-	-	-	(461)	(461)	92	-	-
Executive and council		498	-	-	-	-	-	(482)	(482)	16	-	-
Budget and treasury office		55	-	-	-	-	-	(40)	(40)	15	-	-
Corporate services		-	-	-	-	-	-	61	61	61	-	-
<b>Community and public safety</b>		-	-	-	-	-	1,725	15,839	17,564	17,564	-	-
Community and social services		-	-	-	-	-	-	341	341	341	-	-
Sport and recreation		-	-	-	-	-	1,725	167	1,892	1,892	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	15,331	15,331	15,331	-	-
<b>Economic and environmental services</b>		28,818	-	8,500	-	-	6,000	(15,378)	(878)	27,940	-	-
Planning and development		3,511	-	-	-	-	-	(2,511)	-	1,000	-	-
Road transport		25,307	-	8,500	-	-	6,000	(12,867)	1,633	26,940	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10,300	-	-	-	-	10,200	-	10,200	20,500	-	-
Electricity		10,300	-	-	-	-	10,200	-	10,200	20,500	-	-
Water		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard</b>	3	39,671	-	8,500	-	-	17,925	-	26,425	66,096	-	-
<b>Funded by:</b>												
National Government		23,161	-	-	-	-	4,200	-	4,200	27,361	-	-
Provincial Government		-	-	-	-	-	13,725	-	13,725	13,725	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital transfers recognised</b>	4	23,161	-	-	-	-	17,925	-	17,925	41,086	-	-
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>		12,460	-	-	-	-	-	-	-	12,460	-	-
<b>Internally generated funds</b>		4,050	-	-	-	-	8,500	-	8,500	12,550	-	-
<b>Total Capital Funding</b>		39,671	-	-	-	-	26,425	-	26,425	66,096	-	-

## References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government

UMTSHEZI MUNICIPALITY  
 10. Includes transfers from National or Provincial Government (including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected transfers (section 28(2)(d)); error correction (section 28(2)(f))

11.  $G = B + C + D + E + F$

12. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>(Insert departmental structure etc)</i> R thousands	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Municipal Vote</b>	2											
<b>Multi-year expenditure appropriation</b>												
Vote 1 - Corporate Service		-	-	-	-	-	-	-	-	-	-	-
1.1 - [Name of sub-vote]												
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
2.1 - [Name of sub-vote]												
Vote 3 - Finance and budget		-	-	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]												
Vote 4 - Civil Services		-	-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]												
Vote 5 - Planning, Economic, and Community S		-	-	-	-	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]												
Vote 6 - Electrical Service		-	-	-	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]												
Vote 7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]												
Vote 8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]												
Vote 9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]												
Vote 10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]												

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		15,482						(13,917)	(13,917)	1,565		
Call investment deposits	1	1,200	-	-	-	-	-	(780)	(780)	420	-	-
Consumer debtors	1	47,929	-	-	-	-	-	-	-	47,929	-	-
Other debtors		305							-	305		
Current portion of long-term receivables									-	-		
Inventory		371						1,117	1,117	1,488		
<b>Total current assets</b>		<b>65,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,580)</b>	<b>(13,580)</b>	<b>51,707</b>	<b>-</b>	<b>-</b>
<b>Non current assets</b>												
Long-term receivables		450							-	450		
Investments		96							-	96		
Investment property		-							-	-		
Investment in Associate									-	-		
Property, plant and equipment	1	659,140	-	-	-	-	-	-	-	659,140	-	-
Agricultural									-	-		
Biological									-	-		
Intangible									-	-		
Other non-current assets									-	-		
<b>Total non current assets</b>		<b>659,686</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>659,686</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>724,973</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,580)</b>	<b>(13,580)</b>	<b>711,393</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft									-	-		
Borrowing		8,615	-	-	-	-	-	-	-	8,615	-	-
Consumer deposits		2,650							-	2,650		
Trade and other payables		27,596	-	-	-	-	-	(13,580)	(13,580)	14,016	-	-
Provisions		10,605							-	10,605		
<b>Total current liabilities</b>		<b>49,466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,580)</b>	<b>(13,580)</b>	<b>35,886</b>	<b>-</b>	<b>-</b>
<b>Non current liabilities</b>												
Borrowing	1	30,797	-	-	-	-	-	-	-	30,797	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>30,797</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,797</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>80,263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,580)</b>	<b>(13,580)</b>	<b>66,683</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS</b>	2	<b>644,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644,710</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		643,615	-	-	-	-	-	-	-	643,615	-	-
Reserves		1,095	-	-	-	-	-	-	-	1,095	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>644,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644,710</b>	<b>-</b>	<b>-</b>

## References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$



# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		231,943						(33,332)	(33,332)	198,611		
Gov ernment - operating	1	39,040					282		282	39,322		
Gov ernment - capital	1	23,161		8,500			17,925		26,425	49,586		
Interest		777						(44)	(44)	733		
Dividends									-	-		
Payments												
Suppliers and employees		(254,412)						(8,998)	(8,998)	(263,410)		
Finance charges		(3,494)							-	(3,494)		
Transfers and Grants	1								-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		37,015	-	8,500	-	-	18,207	(42,374)	(15,667)	21,348	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE									-	-		
Decrease (Increase) in non-current debtors		60							-	60		
Decrease (Increase) other non-current receiv ables									-	-		
Decrease (Increase) in non-current investments		(46)						46	46	-		
Payments												
Capital assets		(39,671)						(26,425)	(26,425)	(66,096)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39,657)	-	-	-	-	-	(26,379)	(26,379)	(66,036)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/refinancing		12,460							-	12,460		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing		(6,814)							-	(6,814)		
NET CASH FROM/(USED) FINANCING ACTIVITIES		5,646	-	-	-	-	-	-	-	5,646	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		3,004	-	8,500	-	-	18,207	(68,753)	(42,046)	(39,042)	-	-
Cash/cash equivalents at the year begin:	2	12,478						28,548	28,548	41,026		
Cash/cash equivalents at the year end:	2	15,482	-	8,500	-	-	18,207	(40,204)		1,985	-	-

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	15,482	–	8,500	–	–	18,207	(40,204)	(13,497)	1,985	–	–
Other current investments > 90 days		1,200	–	(8,500)	–	–	(18,207)	25,507	(1,200)	0	–	–
Non current assets - Investments	1	96	–	–	–	–	–	–	–	96	–	–
Cash and investments available:		16,778	–	–	–	–	–	(14,697)	(14,697)	2,081	–	–
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	–	–	–	–	–
Unspent borrowing								12,400	12,400	12,400		
Statutory requirements									–	–	–	–
Other working capital requirements	2	(18,699)	–					(6,317)	(6,317)	(25,016)	–	–
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		1,095	–					–	–	1,095	–	–
Total Application of cash and investments:		(17,604)	–	–	–	–	–	6,083	6,083	(11,521)	–	–
Surplus(shortfall)		34,382	–	–	–	–	–	(20,780)	(20,780)	13,602	–	–

## References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved: including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B9 Asset Management -

Description	Ref	Budget Year 2013/14									Budget Year	Budget Year
											+1 2014/15	+2 2015/16
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	24,068	-	-	-	-	-	-	-	24,068	-	-
Infrastructure - Road transport		9,704	-	-	-	-	-	-	-	9,704	-	-
Infrastructure - Electricity		10,300	-	-	-	-	-	-	-	10,300	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		20,004	-	-	-	-	-	-	-	20,004	-	-
Community		3,661	-	-	-	-	-	-	-	3,661	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	403	-	-	-	-	-	-	-	403	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	15,603	-	-	-	-	-	-	-	15,603	-	-
Infrastructure - Road transport		15,603	-	-	-	-	-	-	-	15,603	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15,603	-	-	-	-	-	-	-	15,603	-	-
Community		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
<u>Total Capital Expenditure to be adjusted</u>	4	25,307	-	-	-	-	-	-	-	25,307	-	-
Infrastructure - Road transport		10,300	-	-	-	-	-	-	-	10,300	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		35,607	-	-	-	-	-	-	-	35,607	-	-
Community		3,661	-	-	-	-	-	-	-	3,661	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	403	-	-	-	-	-	-	-	-	403	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	2	39,671	-	-	-	-	-	-	-	39,671	-	-
ASSET REGISTER SUMMARY - PPE (WDV)												
Infrastructure - Road transport	5	249,744							-	249,744		
Infrastructure - Electricity		83,138							-	83,138		
Infrastructure - Water									-			
Infrastructure - Sanitation									-			
Infrastructure - Other		20,417							-	20,417		
Infrastructure		353,299	-	-	-	-	-	-	-	353,299	-	-
Community		22,381							-	22,381		
Heritage assets									-			
Investment properties									-			
Other assets	283,460								-	283,460		
Intangibles									-			
Agricultural Assets									-			
Biological assets									-			
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	659,140	-	-	-	-	-	-	-	659,140	-	-
EXPENDITURE OTHER ITEMS												
<u>Depreciation &amp; asset impairment</u>	3	35,000	-	-	-	-	-	-	-	35,000	-	-
<u>Repairs and Maintenance by asset class</u>	3	63,983	-	-	-	-	-	-	-	63,983	-	-
Infrastructure - Road transport		7,499	-	-	-	-	-	-	-	7,499	-	-
Infrastructure - Electricity		5,298	-	-	-	-	-	-	-	5,298	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		12,797	-	-	-	-	-	-	-	12,797	-	-
Community		1,034	-	-	-	-	-	-	-	1,034	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other assets	6	50,152	-	-	-	-	-	-	-	50,152	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		98,983	-	-	-	-	-	-	-	98,983	-	-
% of capital exp on renewal of assets		39.3%	0.0%							39.3%	0.0%	0.0%
Renewal of existing assets as % of capex		44.6%	0.0%							44.6%	0.0%	0.0%
Renewal and R&M as a % of PPE		12.1%	0.0%							12.1%	0.0%	0.0%

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# ADJUSTMENTS BUDGET 2013/2014

Choose name from list - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>												
Electricity (at least min. service level)		6050							-	6,050		
Electricity - prepaid (> min.service level)		9350							-	9,350		
<i>Minimum Service Level and Above sub-total</i>		15,400	-	-	-	-	-	-	-	15,400	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	15,400	-	-	-	-	-	-	-	15,400	-	-
<b>Refuse:</b>												
Removed at least once a week (min.service)		9350							-	9,350		
<i>Minimum Service Level and Above sub-total</i>		9,350	-	-	-	-	-	-	-	9,350	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump		6050							-	6,050		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>		6,050	-	-	-	-	-	-	-	6,050	-	-
<b>Total number of households</b>	5	15,400	-	-	-	-	-	-	-	15,400	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free minimum level service)									-	-		
Electricity/other energy (50kwh per household per month)		6050							-	6,050		
Refuse (removed at least once a week)		6050							-	6,050		
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per household per month)									-	-		
Sanitation (free sanitation service)									-	-		
Electricity/other energy (50kwh per household per month)		6,199							-	6,199		
Refuse (removed once a week)		3,136							-	3,136		
<b>Total cost of FBS provided (minimum social pack)</b>		9,335	-	-	-	-	-	-	-	9,335	-	-
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		30000							-	30,000		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)		50							-	50		
Refuse (average litres per week)		302500							-	302,500		
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)		15,600							-	15,600		
Property rates (other exemptions, reductions and rebates)		31,081							-	31,081		
Water									-	-		
Sanitation									-	-		
Electricity/other energy		6,030							-	6,030		
Refuse		2,993							-	2,993		
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
<b>Total revenue cost of free services provided (total)</b>	6	55,704	-	-	-	-	-	-	-	55,704	-	-

### Supporting documents to the Adjustment budgets

There has been much adjustment to the financial performance estimates of the 2013/14 original budget. Below is a detailed table highlighting the adjustments made to each line item of the actual budget.

# ADJUSTMENTS BUDGET 2013/2014

	DETAILS	APPROVED BUDGET	YTD ACTUAL	% SPENT		ADJUSTMENTS BUDGET
1/01/0010	ANNUAL BONUS	3,562,871.00	2,221,393.71	62.34	-77,138.12	3,485,732.88
1/01/1010	HOUSING SUBSIDY	345,550.00	113,530.64	32.85	-102,012.68	243,537.32
1/01/3005	CELLPHONE ALLOWANCE	350,000.00	0.00	0.00	-50,000.00	300,000.00
1/01/3010	LEAVE PAY PROVISION	3,032,567.00	0.00	0.00	0.00	3,032,567.00
1/01/4210	OFFICE ALLOWANCE	0.00	0.00	0.00	0.00	0.00
1/01/4220	OTHER ALLOWANCES	1,028,668.00	472,437.39	45.92	-9,485.76	1,019,182.24
1/01/4510	PERFORMANCE BONUSES	310,535.00	0.00	0.00	0.00	310,535.00
1/01/5110	REDEMPTION OF LEAVE	483,936.00	122,523.92	25.31	-90,000.00	393,936.00
1/01/5120	LONG SERVICE AWARDS	10,695.00	3,000.00	28.05	-3,000.00	7,695.00
1/01/5410	SALARIES & WAGES	41,685,963.00	22,626,125.31	54.27	0.00	41,685,963.00
1/01/5480	STANDBY & OVERTIME	2,106,419.00	1,360,859.52	64.60	-60,250.68	2,046,168.32
1/01/6310	VEHICLE ALLOWANCE	1,556,269.00	851,045.69	54.68	-38,770.46	1,517,498.54
1/03/1810	GROUP LIFE INSURANCE GENERAL	293,886.00	181,326.62	61.69	10,642.62	304,528.62
1/03/1910	INDUSTRIAL COUNCIL LEVY	26,356.00	14,935.20	56.66	390.60	26,746.60
1/03/1920	INSURANCE UNEMPLOYMENT	482,670.00	224,527.96	46.51	0.00	482,670.00
1/03/3610	MEDICAL AID SCHEME	2,494,170.00	1,653,516.79	66.29	25,355.20	2,519,525.20
1/03/3910	PENSION FUNDS	6,243,161.00	4,043,226.17	64.76	0.00	6,243,161.00
1/05/0610	CELL PHONE ALLOWANCE	248,169.00	115,957.00	46.72	0.00	248,169.00
1/05/2110	HOUSING ALLOWANCE	0.00	0.00	0.00	0.00	0.00
1/05/3610	MEDICAL AID SCHEME - COUNCILLORS	0.00	0.00	0.00	0.00	0.00
1/05/3910	PENSION CONTRIBUTIONS - COUNCILLORS	473,914.00	205,224.38	43.30	0.00	473,914.00
1/05/4510	PERSONAL FACILITY	0.00	30,600.00	0.00	0.00	0.00
1/05/5410	SALARIES - MEMBERS	3,278,175.00	1,441,338.41	43.96	263,419.65	3,541,594.65
1/05/5420	SALARY - MAYOR	0.00	0.00	0.00	0.00	0.00
1/05/5710	TRAVEL ALLOWANCE	1,268,135.00	549,335.68	43.31	0.00	1,268,135.00
					0.00	0.00
					0.00	0.00
1/09/0005	ADMINISTRATION & SUPERVISION	0.00	0.00	0.00	0.00	0.00
1/09/0010	ADVERTISEMENTS	241,206.00	162,099.52	67.20	100,000.00	341,206.00
1/09/0015	AUDIT FEES (EXTERNAL)	1,060,000.00	1,054,926.25	99.52	271,400.00	1,331,400.00
1/09/0016	AUDIT FEES INTERNAL	715,000.00	254,322.43	35.56	-150,000.00	565,000.00
1/09/0300	BANK CHARGES	840,000.00	350,853.91	41.76	-120,000.00	720,000.00
1/09/0305	BANK OVERDRAFT INTEREST	0.00	0.00	0.00	0.00	0.00
1/09/0306	BAD DEBTS WRITTEN OFF	0.00	7,032,914.37	0.00	0.00	0.00
1/09/0335	BURSARIES - GRANT IN AID	0.00	0.00	0.00	0.00	0.00
1/09/0340	BURSARIES STAFF	106,000.00	101,905.19	96.13	60,000.00	166,000.00
1/09/0345	BUDGET ROADSHOWS	50,000.00	4,950.00	9.90	25,000.00	75,000.00
1/09/0346	BHAYLA PROPERTY	330,000.00	223,400.00	67.69	0.00	330,000.00
1/09/0600	CARTAGE	0.00	0.00	0.00	0.00	0.00
1/09/0601	CARETAKER MAINTAINANCE GRANT	0.00	0.00	0.00	0.00	0.00
1/09/0605	CHEMICALS	30,000.00	26,270.00	87.56	0.00	30,000.00
1/09/0610	CHRISTMAS DECORATIONS	0.00	0.00	0.00	0.00	0.00
1/09/0613	CLEANING MATERIAL	45,000.00	23,539.53	52.31	15,000.00	60,000.00
1/09/0615	COMMUNITY DEVELOPMENT	0.00	0.00	0.00	40,000.00	40,000.00
1/09/0625	CONSULTANT FEES (MONITORING)	1,367,188.00	415,244.00	30.37	0.00	1,367,188.00
1/09/0640	CO-OPS SUPPORT	34,000.00	31,974.21	94.04	0.00	34,000.00
1/09/0700	CULTURAL ACTIVITIES - REED DANCE	40,000.00	40,000.00	100.00	0.00	40,000.00
1/09/0905	DELEGATION FEES	0.00	0.00	0.00	0.00	0.00
1/09/0910	DONATIONS - SPCA	50,000.00	50,000.00	100.00	0.00	50,000.00
1/09/0915	DONATIONS - ESTCOURT NIGHT MARKET	0.00	0.00	0.00	0.00	0.00
1/09/0920	DONATIONS - LIONS ROTARY CLUB	0.00	0.00	0.00	10,000.00	10,000.00
1/09/0925	DONATIONS - CANCER AWARENESS	5,000.00	5,000.00	100.00	0.00	5,000.00
1/09/0930	DONATIONS - NESTLE STUDENT SUMMER CAMP	0.00	0.00	0.00	0.00	0.00
1/09/0935	DONATIONS - INDLAMU	140,000.00	75,000.00	53.57	120,000.00	260,000.00
1/09/0940	DONATION - CUBA STUDENTS	0.00	0.00	0.00	0.00	0.00
1/09/1201	ELECTRICITY - WEENEN EXPENDITURE	1,592,596.00	805,839.12	50.59	0.00	1,592,596.00
1/09/1205	EMERGENCY RELIEF	20,000.00	3,804.51	19.02	0.00	20,000.00
1/09/1210	ENTERTAINMENT & RECEPTIONS	17,000.00	14,025.21	82.50	16,000.00	33,000.00
1/09/1220	EPWP - EXPENDITURE	1,000,000.00	264,050.41	26.40	0.00	1,000,000.00
1/09/1225	EXCESS / PAYMENTS INSURANCE CLAIMS - GEN	56,000.00	2,982.20	5.32	0.00	56,000.00

# ADJUSTMENTS BUDGET 2013/2014

1/09/1225	EXCESS / PAYMENTS INSURANCE CLAIMS - GEN	56,000.00	2,982.20	5.32	0.00	56,000.00
1/09/1230	EXCESS / PAYMENTS INSURANCE CLAIMS - VEH	0.00	0.00	0.00	0.00	0.00
1/09/1235	EXPENDITURE FIN. MANAGEMENT GRANT	1,550,000.00	255,160.90	16.46	0.00	1,550,000.00
1/09/1240	EXPENDITURE MUN. SYSTEM IMP GRANT	0.00	0.00	0.00	0.00	0.00
1/09/1245	MSG WARD COMMITTEE TRAINING	200,000.00	195,000.00	97.50	0.00	200,000.00
1/09/1246	NATIONAL YOUTH DEVELOPMENT GRANT	0.00	0.00	0.00	0.00	0.00
1/09/1505	FUEL & OIL	1,955,000.00	1,049,946.56	53.70	85,000.00	2,040,000.00
1/09/1525	FERTILIZER & CHEMICALS	50,000.00	7,306.50	14.61	25,000.00	75,000.00
1/09/1540	FIELD WORKERS	0.00	0.00	0.00	0.00	0.00
1/09/1565	FOAM	20,000.00	0.00	0.00	0.00	20,000.00
1/09/1815	GERIATRIC CLINIC	0.00	0.00	0.00	0.00	0.00
1/09/1850	GRANTS AND DONATIONS(OTHER)	0.00	0.00	0.00	60,000.00	60,000.00
1/09/1890	GUTTER BRIDGES	0.00	0.00	0.00	0.00	0.00
1/09/2310	HIV/AIDS PROGRAMME	56,000.00	50,685.00	90.50	50,000.00	106,000.00
1/09/2405	IDP PMS	20,000.00	1,327.73	6.63	0.00	20,000.00
1/09/2410	INDIGENT BURIALS - CONTRIBUTIONS	159,000.00	82,508.77	51.89	82,508.77	241,508.77
1/09/2415	INDIGENT EXPENDITURE (CONTRIBUTION)	0.00	205,807.27	0.00	100,000.00	100,000.00
1/09/2416	INTERNS	0.00	0.00	0.00	0.00	0.00
1/09/2418	INSURANCE -TOWN HALL	0.00	0.00	0.00	0.00	0.00
1/09/2420	INSURANCE GENERAL	794,087.00	491,337.23	61.87	302,749.00	1,096,836.00
1/09/2425	INSURANCE GENERAL - W.C.A.	0.00	0.00	0.00	0.00	0.00
1/09/2430	INSURANCE VEHICLES	0.00	0.00	0.00	0.00	0.00
1/09/2465	INVENTORY ITEMS	21,000.00	2,250.00	10.71	-5,000.00	16,000.00
1/09/2470	INFORMATION TECHNOLOGY EXPENSES	70,000.00	25,440.90	36.34	30,000.00	100,000.00
1/09/2605	JUNIOR COUNCIL EXPENSES	0.00	0.00	0.00	0.00	0.00
1/09/2805	KEEP UMTSHEZI CLEAN	960,000.00	558,235.46	58.14	0.00	960,000.00
1/09/3305	LEGAL FEES	275,000.00	124,683.25	45.33	40,000.00	315,000.00
1/09/3310	LEVIES/MEMBERSHIP FEES	250,000.00	14,285.26	5.71	0.00	250,000.00
1/09/3315	LEASE ON FIRE ENGINE	456,000.00	408,120.96	89.50	0.00	456,000.00
1/09/3320	LICENSES	152,000.00	116,247.05	76.47	2,000.00	154,000.00
1/09/3325	LICENCE FEES RENEWALS	245,000.00	62,009.70	25.31	0.00	245,000.00
1/09/3326	LICENCE & ROADWORTHINESS	25,000.00	0.00	0.00	30,000.00	55,000.00
1/09/3330	LOOSE TOOLS	0.00	0.00	0.00	0.00	0.00
1/09/3335	LOST BOOKS	0.00	0.00	0.00	0.00	0.00
1/09/3340	LOSS ON ELECTRICITY CABLES	0.00	0.00	0.00	0.00	0.00
1/09/3510	LANDFILL SITE PROVISION -FINANCE COSTS	0.00	0.00	0.00	0.00	0.00
1/09/4505	PEST CONTROL	5,000.00	0.00	0.00	25,000.00	30,000.00
1/09/4510	POSTAL SERVICES(POSTAGE & TELEGRAMS)	323,250.00	174,697.29	54.04	-39,050.00	284,200.00
1/09/4515	POUND ESTABLISHMENT	65,000.00	0.00	0.00	0.00	65,000.00
1/09/4520	PRINTING & STATIONERY	648,910.00	213,835.50	32.95	-16,097.86	632,812.14
1/09/4525	PROMOTIONS	35,000.00	2,136.00	6.10	27,100.00	62,100.00
1/09/4526	PRODIBA	420,000.00	239,006.84	56.90	0.00	420,000.00
1/09/4528	PROPERTY RATES-INDIGENT GRANT EXPENDITUR	0.00	0.00	0.00	0.00	0.00
1/09/4530	PROVISION FOR LANDFILL SITES	0.00	0.00	0.00	0.00	0.00
1/09/4535	PUBLICITY	97,000.00	76,800.00	79.17	100,000.00	197,000.00
1/09/4540	PROVISION - SROR	0.00	0.00	0.00	0.00	0.00
1/09/4541	PUBLIC PARTICIPATION PROGRAMME	10,000.00	0.00	0.00	316,600.00	326,600.00
1/09/4545	PURCHASE OF BOOKS	0.00	0.00	0.00	0.00	0.00
1/09/4548	PURCHASE OF FEED	0.00	0.00	0.00	0.00	0.00
1/09/4550	PURCHASE OF REFUSE BAGS	220,500.00	187,691.95	85.12	50,000.00	270,500.00
1/09/5115	REGISTRATION SUPPORT FEES - STUDENTS	0.00	-9,000.00	0.00	300,000.00	300,000.00
1/09/5120	REFRESHMENTS	8,000.00	7,960.44	99.50	8,480.00	16,480.00
1/09/5125	REFUSE REMOVAL CHARGES	0.00	0.00	0.00	0.00	0.00
1/09/5128	COMMISSION - DEBT COLLECTION	1,000,000.00	724,998.92	72.49	584,998.92	1,584,998.92
1/09/5129	COMMISSION - PREPAID ELECTRICITY	931,000.00	0.00	0.00	0.00	931,000.00
1/09/5130	RELIEF OF RATES	0.00	0.00	0.00	0.00	0.00
1/09/5135	RENT/HIRE - OFFICE EQUIPMENT & OTHER	1,050,000.00	966,371.73	92.03	-195,000.00	855,000.00
1/09/5140	RENT - PLANT & VEHICLES	291,852.00	52,246.13	17.90	0.00	291,852.00
1/09/5145	RENT - LIBRARY SERVICES	0.00	0.00	0.00	0.00	0.00
1/09/5150	STAFF TEAM BUILDING	5,000.00	0.00	0.00	0.00	5,000.00
1/09/5155	REPOSESSION OF LAND	0.00	0.00	0.00	0.00	0.00

# ADJUSTMENTS BUDGET 2013/2014

1/09/5405	SPORTS AND RECREATION	8,000.00	3,400.00	42.50	0.00	8,000.00
1/09/5406	SPORT - KWANALOGA GAMES	50,000.00	36,160.00	72.32	0.00	50,000.00
1/09/5407	SPORT PROGRAMME AND DEVELOPMENT	50,000.00	36,870.12	73.74	0.00	50,000.00
1/09/5410	SKILLS DEVELOPMENT LEVY	575,868.00	303,463.16	52.69	32,178.60	608,046.60
1/09/5415	SKILLS DEVELOPMENT LEVY - COUNCILLORS	0.00	0.00	0.00	0.00	0.00
1/09/5418	SOFTWARE MAINTENANCE	737,100.00	396,707.38	53.82	-13,421.06	723,678.94
1/09/5420	STATE HEALTH EXPENSES	0.00	0.00	0.00	0.00	0.00
1/09/5430	STORES AND MATERIALS	0.00	0.00	0.00	0.00	0.00
1/09/5445	SUBSISTENCE AND TRAVELLING	305,747.00	397,608.81	130.04	204,088.22	509,835.22
1/09/5450	SUNDRIES	46,300.00	25,331.63	54.71	4,000.00	50,300.00
1/09/5455	STAFF TEAM BUILDING	0.00	0.00	0.00	0.00	0.00
1/09/5460	SPECIAL PROGRAMMES	0.00	0.00	0.00	40,000.00	40,000.00
1/09/5465	SMME SUPPORT	10,000.00	907.16	9.07	30,000.00	40,000.00
1/09/5470	STAFF - TEAM BUILDING	53,000.00	34,379.90	64.86	0.00	53,000.00
1/09/5705	TELEPHONE	1,536,940.00	703,034.55	45.74	-211,688.32	1,325,251.68
1/09/5706	TRAINING(STAFF)	222,508.00	32,300.00	14.51	75,000.00	297,508.00
1/09/5707	AMAKHOSI	50,000.00	0.00	0.00	0.00	50,000.00
1/09/5708	TRAVELLING ALLOWANCE	0.00	0.00	0.00	0.00	0.00
1/09/5709	TESTING	0.00	0.00	0.00	25,000.00	25,000.00
1/09/5710	REVIEW LED STRATEGY	50,000.00	0.00	0.00	0.00	50,000.00
1/09/5750	TOURISM	0.00	0.00	0.00	0.00	0.00
1/09/5760	TOWN PLANNING SHARED SERVICES GRANT	5,000.00	0.00	0.00	0.00	5,000.00
1/09/5765	TOWN PLANNING AND SURVEYING EXPENSES	50,000.00	0.00	0.00	50,000.00	100,000.00
1/09/6005	UNIFORMS AND PROTECTIVE CLOTHING	609,548.00	271,297.51	44.50	78,915.38	688,463.38
1/09/6006	CONTINGENT RENT	0.00	0.00	0.00	0.00	0.00
1/09/6007	WRITE OFF - INVENTORY	0.00	0.00	0.00	0.00	0.00
1/09/6008	PROVISION FOR AUDIT FEES	0.00	0.00	0.00	0.00	0.00
1/09/6010	UPDATING ASSET REGISTER	200,000.00	0.00	0.00	200,000.00	400,000.00
1/09/6015	WARD COMMITTEES	540,000.00	352,550.00	65.28	0.00	540,000.00
1/09/6110	VALUATION ROLL EXPENSES	1,500,000.00	603,466.11	40.23	0.00	1,500,000.00
1/09/7010	YOUTH DEVELOPMENT	0.00	0.00	0.00	1,500,000.00	1,500,000.00
					0.00	
					0.00	
1/14/4515	PURCHASE OF ELECTRICITY	139,375,123.00	62,752,720.89	45.02	1,500,000.00	137,875,123.00
1/14/4520	PURCHASE OF WATER	0.00	0.00	0.00	0.00	0.00
					0.00	
					0.00	
1/16/0620	CLEANING SERVICES	0.00	0.00	0.00	0.00	0.00
1/16/0680	CONTRACT SERVICES (GRASS CUTTING)	20,000.00	4,909.68	24.54	0.00	20,000.00
1/16/2020	LABOUR SECURITY	0.00	0.00	0.00	0.00	0.00
1/16/5420	SECURITY (MONITORING OF ALARMS)	8,780,200.00	4,632,381.22	52.75	1,500,000.00	10,280,200.00
					0.00	
					0.00	
1/18/3330	YOUTH DEVELOPMENT	1,000,000.00	900,073.27	90.00	570,000.00	1,570,000.00
					0.00	
					0.00	
1/20/0630	COLLECTION FEES	0.00	0.00	0.00	0.00	0.00
1/24/2430	INTEREST DBSA - LOAN 619000894	656,000.00	0.00	0.00	-341,000.00	315,000.00
1/24/2435	INTEREST - OTHER	0.00	0.00	0.00	341,000.00	341,000.00
1/24/2510	INTEREST DBSA - LOAN 61000893	315,000.00	0.00	0.00	0.00	315,000.00
1/24/2520	INTEREST DBSA (2.205 MPRA)	157,500.00	0.00	0.00	0.00	157,500.00
1/24/2530	INTEREST WESBANK	2,365,000.00	1,066,114.48	45.07	0.00	2,365,000.00
1/24/2810	REDEMPTION EXTERNAL	0.00	0.00	0.00	0.00	0.00
1/24/3000	INTEREST - (D.C.D)	0.00	0.00	0.00	0.00	0.00
1/24/3010	REDEMPTION - (D.C.D)	0.00	0.00	0.00	0.00	0.00
1/24/3020	INTEREST - (P.I.F. ADV)	0.00	0.00	0.00	0.00	0.00
1/24/3030	REDEMPTION - (P.I.F. ADV))		0.00	0.00	0.00	0.00



# ADJUSTMENTS BUDGET 2013/2014

1/28/0340	BUILDINGS - R&M	630,000.00	71,989.56	11.42	661,212.66	1,291,212.66
1/28/0810	ELECTRICITY NETWORKS	4,317,093.00	1,298,555.67	30.07	0.00	4,317,093.00
1/28/0910	FURNITURE & EQUIPMENT - R&M	45,000.00	9,593.01	21.31	11,000.00	56,000.00
1/28/1010	GROUPS & FENCES - RM	25,000.00	6,440.47	25.76	25,000.00	50,000.00
1/28/1210	INSTALLATIONS	17,000.00	1,180.00	6.94	0.00	17,000.00
1/28/1810	PLANT AND EQUIPMENT - R&M	426,614.00	173,697.62	40.71	20,000.00	446,614.00
1/28/2010	RAILWAY LINES	6,600.00	6,600.00	100.00	0.00	6,600.00
1/28/2080	ROADS DRAINS & PAVEMENTS	3,300,000.00	2,012,583.57	60.98	0.00	3,300,000.00
1/28/2110	SERVICES CONNECTIONS	581,184.00	37,465.00	6.44	0.00	581,184.00
1/28/2210	TRAFFIC SIGNS	205,000.00	85,592.00	41.75	0.00	205,000.00
1/28/2410	VEHICLES - R&M	644,310.00	226,194.86	35.10	77,500.00	721,810.00
1/28/2510	WATER METERS - R&M	0.00	0.00	0.00	0.00	0.00
1/28/2520	WATER & SANITATION SCHEMES - R&M	0.00	0.00	0.00	0.00	0.00
1/30/0050	ADMINISTRATION CHARGES	0.00	0.00	0.00	0.00	0.00
1/30/0550	DEPARTMENTAL: ELECTRICITY	0.00	0.00	0.00	0.00	0.00
1/30/0950	DEPARTMENTAL: RATES	0.00	0.00	0.00	0.00	0.00
1/30/0980	DEPARTMENTAL: REFUSE REMOVAL	0.00	0.00	0.00	0.00	0.00
1/30/1050	DEPARTMENTAL: SEWER	0.00	0.00	0.00	0.00	0.00
1/30/1550	DEPARTMENTAL: WATER	1,000,000.00	625,377.89	62.53	0.00	1,000,000.00
	DEPRECIATION ON ASSETS	35,000,000.00	17,500,000.00		0.00	35,000,000.00
1/32/0963	DEPREC: MOTOR VEHICLE	0.00	0.00	0.00	0.00	0.00
1/32/0964	DEPREC: LEASED VEHICLE	0.00	0.00	0.00	0.00	0.00
1/32/0965	DEPREC: PLANT & EQUIP	0.00	0.00	0.00	0.00	0.00
1/32/2460	IMPAIRED LOSS ON ASSETS	0.00	0.00	0.00	0.00	0.00
1/34/5770	TRANSFER TO WORKING CAPITAL	0.00	0.00	0.00	0.00	0.00
1/34/5775	TRANSFER FROM WORKING CAPITAL	0.00	0.00	0.00	0.00	0.00
1/36/0600	CONTRIBUTIONS TO BAD DEBTS RESERVE	12,000,000.00	0.00	0.00	0.00	12,000,000.00
1/36/0670	GRANTS AND TRANSFERS	7,069,140.00	0.00	0.00	0.00	7,069,140.00
1/36/0675	CONTRIBUTION FROM LEAVE PROVISION	0.00	0.00	0.00	0.00	0.00
1/36/0700	CONTRIBUTIONS TO COUNCIL	0.00	0.00	0.00	0.00	0.00
1/36/0710	CONTRIBUTIONS TO MM	0.00	0.00	0.00	0.00	0.00
1/36/1000	CONTRIBUTION TO INDIAN MAINT. RESERVE	0.00	0.00	0.00	0.00	0.00
1/36/2000	CONTRIBUTION TO COLOURED MAINT. RESERVE	0.00	0.00	0.00	0.00	0.00
					0.00	0.00
					0.00	0.00
1/40/1290	LESS : AMOUNTS CHARGED OUT - STORES HAND	0.00	-226,102.26	0.00	0.00	0.00
	<b>TOTAL EXPENDITURE</b>				0.00	0.00
					0.00	0.00
2/03/1010	PROPERTY RATES CHARGES	-72,126,600.00	-45,176,901.07	62.63	-5,000,000.00	-77,126,600.00
					0.00	0.00
					0.00	0.00
2/04/1010	PEN. IMPOSED & COLLECTION CHARGES ON RAT	-5,846,890.00	-3,430,705.79	58.67	0.00	-5,846,890.00
2/05/1510	REFUSE REMOVAL CHARGES	-7,054,361.00	-2,973,500.72	42.15	0.00	-7,054,361.00
2/05/1550	REFUSE REMOVAL CHARGES BULK CONTRACT	0.00	0.00	0.00	0.00	0.00
2/05/1610	SALE OF ELECTRICITY BULK	-120,941,796.00	-60,362,387.96	49.91	0.00	-120,941,796.00
2/05/1620	SALE OF ELECTRICITY COMMERCIAL	-21,432,373.00	-9,924,929.59	46.30	0.00	-21,432,373.00
2/05/1630	SALE OF ELECTRICITY DEPARTMENTAL	0.00	-7,165.85	0.00	0.00	0.00
2/05/1640	SALE OF ELECTRICITY DOMESTIC	-36,708,901.00	-9,098,010.48	24.78	3,000,000.00	-33,708,901.00
2/05/1650	SALE OF ELECTRICITY PREPAID	0.00	-6,451,069.48	0.00	0.00	0.00
2/05/1655	SALE OF ELECTRICITY INCOME FORGONE	0.00	0.00	0.00	0.00	0.00

# ADJUSTMENTS BUDGET 2013/2014

2/05/1660	SALE OF WATER UTHUKELA	0.00	0.00	0.00	0.00	0.00
2/05/1670	SALE OF WATER - DOMESTIC	0.00	0.00	0.00	0.00	0.00
2/05/1680	SALE OF WATER - COMMERCIAL	0.00	0.00	0.00	0.00	0.00
2/05/1690	SANITATION CHARGES	0.00	0.00	0.00	0.00	0.00
2/05/1695	SEWERAGE CHARGES	0.00	0.00	0.00	0.00	0.00
2/05/1710	TANKER SERVICES: GINGINDLOVU	0.00	0.00	0.00	0.00	0.00
3/17/0301	SOLAR LIGHTS	0.00	0.00	0.00	-6,000,000.00	-6,000,000.00
2/12/1020	CARETAKER MAINTAINANCE GRANT	0.00	-150,000.00	0.00	0.00	0.00
2/12/1110	EQUITABLE SHARE	-30,845,000.00	-16,389,000.00	53.13		-30,845,000.00
2/12/1115	PROPERTY RATES GRANT	0.00	0.00	0.00	0.00	0.00
2/12/1120	GRANT : FREE BASIC ENERGY INDIGENTS	0.00	0.00	0.00	0.00	0.00
2/12/1125	GRANT : R293 ALOCATION	0.00	0.00	0.00	0.00	0.00
2/12/1130	GRANT : ADDITIONAL TO BASE LINE	0.00	0.00	0.00	0.00	0.00
2/12/1310	FINANCE MANAGEMENT GRANT	-1,550,000.00	0.00	0.00	0.00	-1,550,000.00
2/12/1710	GRANT - MUSEUM	-286,000.00	-286,000.00	100.00	0.00	-286,000.00
2/12/1720	NDPG GRANT - IN KIND	0.00	0.00	0.00	0.00	0.00
2/12/1725	NATIONAL YOUTH DEVELOPMENT GRANT	0.00	0.00	0.00	0.00	0.00
2/12/1900	DOEA	0.00	0.00	0.00	0.00	0.00
2/12/2010	GRANT COUNCILLOR RENUMERATION	-2,351,000.00	0.00	0.00	0.00	-2,351,000.00
2/12/2015	GRANT FREE BASIC SERVICES	0.00	0.00	0.00	0.00	0.00
2/12/2020	INFRASTRUCTURE FACILITY	0.00	-525,000.00	0.00	1,725,000.00	1,725,000.00
2/12/2025	EPWP-GRANT	-1,000,000.00	-700,000.00	70.00	0.00	-1,000,000.00
2/12/2030	GRANT MUNICIPAL SYSTEM IMPR	-890,000.00	0.00	0.00	0.00	-890,000.00
2/12/2040	GRANT INCOME FROM RATES	0.00	0.00	0.00	0.00	0.00
2/12/2045	GOOD GOVERNANCE GRANT	0.00	0.00	0.00	0.00	0.00
2/12/2050	GRANT - PROVINCIALISATION OF LIBRARIES	-1,878,000.00	-1,878,000.00	100.00	0.00	-1,878,000.00
2/12/2055	GRANT - COMMUNITY LIBRARY SERVICES	-240,000.00	-240,000.00	100.00	0.00	-240,000.00
						0.00
						0.00
2/14/0001	GRANT MIG FUNDS	-15,161,000.00	-5,237,000.00	34.54	0.00	-15,161,000.00
2/14/1010	INEP - GRANT	-8,000,000.00	0.00	0.00	-4,200,000.00	-12,200,000.00
2/14/2010	NATIONAL GOVERNMENT- CAPITAL GRANTS	0.00	0.00	0.00	0.00	0.00
2/14/3000	COMUNITY RESIDETIAL UNIT PROGRAME(HOSTEL	0.00	0.00	0.00	0.00	0.00
2/14/3010	SMALL TOWN REHABILITATION PROGRAMME	0.00	0.00	0.00	0.00	0.00
2/14/3015	NEIRBOURHOOD DEV PARTNERSHIP GRANT	0.00	0.00	0.00	0.00	0.00
						0.00
						0.00
2/17/0810	FINES - GENERAL	-4,473.00	0.00	0.00	0.00	-4,473.00
2/17/0860	FINES - TRAFFIC	-312,182.00	-51,915.00	16.62	50,000.00	-262,182.00
2/17/1110	RATES - PENALTIES	0.00	0.00	0.00	0.00	0.00
					0.00	0.00
					0.00	0.00
2/20/0610	CURRENT AND GENERAL	0.00	-302,859.43	0.00	0.00	0.00
2/20/1110	INVESTMENTS	0.00	0.00	0.00	0.00	0.00
2/20/2010	LOANS - EXTERNAL	0.00	0.00	0.00	0.00	0.00
						0.00
						0.00
2/22/1110	INTEREST SUNDRY LOANS	-5,843.00	-27,404.69	469.01	0.00	-5,843.00
2/22/1910	LATE PAYMENT	-271,399.00	-264,872.16	97.59	-252,000.00	-523,399.00
2/22/1980	LOANS - INTERNAL	0.00	0.00	0.00	0.00	0.00
						0.00
						0.00
2/25/0010	RENT - ACTIVITIES ROOM	0.00	0.00	0.00	0.00	0.00
2/25/0050	RENT - CROCKERY	0.00	0.00	0.00	0.00	0.00
2/25/0090	RENT - GOLF CLUB - (LEASE)	0.00	0.00	0.00	0.00	0.00
2/25/0110	RENT - HALL	-43,298.00	-64,081.95	148.00	-203,000.00	-246,298.00
2/25/0140	RENT - I.A. LIBRARY	0.00	0.00	0.00	0.00	0.00
2/25/0190	RENT - NURSERY	0.00	0.00	0.00	0.00	0.00
2/25/0210	RENT - OTHER	-173,405.00	-116,142.00	66.97	0.00	-173,405.00

# ADJUSTMENTS BUDGET 2013/2014

2/25/0310	RENT - PLAY CENTRE	0.00	-15.00	0.00	0.00	0.00
2/25/0340	RENT - PROJECTION ROOM	0.00	-13,983.00	0.00	0.00	0.00
2/25/0600	RENT - STAFF HOUSING	0.00	-5,877.00	0.00	0.00	0.00
2/25/0610	RENT - STAFF PARKING	0.00	-821.00	0.00	0.00	0.00
2/25/0620	RENT - SPORT FIELDS	-15,750.00	-2,048.15	13.00	0.00	-15,750.00
						0.00
						0.00
2/28/1005	LICENCES : APPLICATION DRIVERS	-2,960,266.00	0.00	0.00	0.00	-2,960,266.00
2/28/1010	LICENCES : DUPLICATES	-19,680.00	0.00	0.00	0.00	-19,680.00
2/28/1015	LICENCES : APPLICATION LEARNERS	-806,278.00	0.00	0.00	0.00	-806,278.00
2/28/1020	LICENCES : LEARNERS LIC ISSUED	0.00	0.00	0.00	0.00	0.00
2/28/1025	LICENCES : LICENCE RENEWALS	-885,040.00	0.00	0.00	0.00	-885,040.00
2/28/1030	LICENCES : ROADWORTHY CERT. ISSUED	-100,597.00	0.00	0.00	0.00	-100,597.00
2/28/1035	LICENCES : VEHICLE REGISTRATIONS	-75,037.00	0.00	0.00	0.00	-75,037.00
2/28/1040	LICENCES : SUSPENSIONS	-1,158.00	0.00	0.00	0.00	-1,158.00
2/28/1045	LICENCES : SPECIAL PERMIT	0.00	0.00	0.00	0.00	0.00
2/28/1050	LICENCES : TEMPORARY PERMIT	-267,480.00	0.00	0.00	0.00	-267,480.00
2/28/1055	LICENCES : FITNESS CERT.	0.00	0.00	0.00	0.00	0.00
2/28/1060	LICENCES : INSTRUCTORS CERTIFICATE	-16,928.00	0.00	0.00	0.00	-16,928.00
2/28/1065	LICENCES : INFORMATION	0.00	0.00	0.00	0.00	0.00
						0.00
						0.00
2/33/4560	LOANS EXTERNAL	-500,000.00	0.00	0.00	0.00	-500,000.00
						0.00
						0.00
2/36/0005	ADMINISTRATION CHARGES DEBTORS	-1,958.00	-960.00	49.02	0.00	-1,958.00
2/36/0010	ADMINISTRATION FEES PRIVATE WORK	-85.00	0.00	0.00	0.00	-85.00
2/36/0015	ADMISSION FEES	-23,909.00	0.00	0.00	0.00	-23,909.00
2/36/0050	AGRICULTURAL LEASES	-10,856.00	-7,620.00	70.19	0.00	-10,856.00
2/36/0080	ASST.TO OTHER TOWNS	0.00	0.00	0.00	0.00	0.00
2/36/0100	BATH HIRE	0.00	0.00	0.00	0.00	0.00
2/36/0120	BUILDING PLANS & INSPECTIONS	-177,175.00	-122,611.05	69.20	0.00	-177,175.00
2/36/0125	BUILDING PLANS PRINTING	0.00	0.00	0.00	0.00	0.00
2/36/0130	BURIAL FEES	-93,492.00	-53,138.50	56.83	0.00	-93,492.00
2/36/0200	CARAVAN PARK FEES	0.00	0.00	0.00	0.00	0.00
2/36/0220	CASHIERS - SURPLUSES	0.00	0.00	0.00	0.00	0.00
2/36/0230	CLEARANCE CERTIFICATES	-17,530.00	-18,370.00	104.79	0.00	-17,530.00
2/36/0235	CONNECTION FEES	-719,954.00	-785,766.29	109.14	-500,000.00	-1,219,954.00
2/36/0260	CONTRIBUTION EX ELECT. SERVICES	0.00	0.00	0.00	0.00	0.00
2/36/0300	DEPT. RENT COUNCIL GENERAL	0.00	0.00	0.00	0.00	0.00
2/36/0305	DEPT. RENT BOROUGH ENGINEER	0.00	0.00	0.00	0.00	0.00
2/36/0310	DEPT. RENT FINANCE	0.00	0.00	0.00	0.00	0.00
2/36/0315	DEPT. RENT MUNICIPAL MANAGER	0.00	0.00	0.00	0.00	0.00
2/36/0316	DEPT. RENT NURSERY	0.00	0.00	0.00	0.00	0.00
2/36/0317	DEPT. RENT PARKS	0.00	0.00	0.00	0.00	0.00
2/36/0318	DEPT. RENT STORES	0.00	0.00	0.00	0.00	0.00
2/36/0319	DEPT. RENT WORKS	0.00	0.00	0.00	0.00	0.00
2/36/0320	DEPT. RENT TRAFFIC	0.00	0.00	0.00	0.00	0.00
2/36/0325	DISCOUNT RECEIVED	0.00	-0.38	0.00	0.00	0.00
2/36/0326	DISCONNECTION/RECONNECTION FEES	-35,060.00	-29,373.48	83.78	-14,686.74	-49,746.74
2/36/0330	DOG LICENSES	0.00	0.00	0.00	0.00	0.00
2/36/0340	DOG PERMITS	0.00	0.00	0.00	0.00	0.00
2/36/0345	DONATION RECIEVED	0.00	0.00	0.00	0.00	0.00
2/36/0350	INCOME FROM FURROWS	-56,095.00	0.00	0.00	0.00	-56,095.00
2/36/0400	ENCROACHMENTS & HOARDINGS	-75,873.00	-15,695.46	20.68	0.00	-75,873.00
2/36/0500	FEES CAPITAL WORKS (ENGINEERING)	0.00	0.00	0.00	0.00	0.00
2/36/0550	FIRE BRIGADE FEES	-12,600.00	0.00	0.00	0.00	-12,600.00
2/36/0580	FUMIGATION FEES	0.00	0.00	0.00	0.00	0.00
2/36/0600	GUTTER BRIDGES	0.00	0.00	0.00	0.00	0.00
2/36/0700	INSURANCE CLAIMS RECOVERED	-18,900.00	0.00	0.00	0.00	-18,900.00
2/36/0800	INSURANCE -TOWN HALL	0.00	0.00	0.00	0.00	0.00

# ADJUSTMENTS BUDGET 2013/2014

2/36/1000	LEAGEL FEES RECOVER	0.00	0.00	0.00	0.00	0.00
2/36/1005	LICENCES : APPLICATION DRIVERS	0.00	-1,055,370.00	0.00	0.00	0.00
2/36/1010	LICENCES : DUPLICATES	0.00	-240.00	0.00	0.00	0.00
2/36/1015	LICENCES : APPLICATION LEARNERS	0.00	-278,580.00	0.00	0.00	0.00
2/36/1020	LICENCES : LEARNERS LIC ISSUED	0.00	0.00	0.00	0.00	0.00
2/36/1025	LICENCES : LICENCE RENEWALS	0.00	-602,851.25	0.00	-602,851.00	-602,851.00
2/36/1030	LICENCES : ROADWORTHY CERT. ISSUED	0.00	-79,200.00	0.00	-79,000.00	-79,000.00
2/36/1035	LICENCES : VEHICLE REGISTRATIONS	0.00	-47,549.93	0.00	0.00	0.00
2/36/1040	LICENCES : SUSPENSIONS	0.00	-3,120.00	0.00	0.00	0.00
2/36/1045	LICENCES : SPECIAL PERMIT	0.00	0.00	0.00	0.00	0.00
2/36/1050	LICENCES : TEMPORARY PERMIT	0.00	-141,430.00	0.00	0.00	0.00
2/36/1055	LICENCES : FITNESS CERT.	0.00	-1,030.00	0.00	0.00	0.00
2/36/1060	LICENCES : INSTRUCTORS CERTIFICATE	0.00	-1,570.00	0.00	0.00	0.00
2/36/1065	LICENCES : INFORMATION	0.00	0.00	0.00	0.00	0.00
2/36/1080	LOST BOOKS	0.00	-813.70	0.00	0.00	0.00
2/36/1150	METER TESTING FEES	0.00	0.00	0.00	0.00	0.00
2/36/1205	NIGHT SOIL REMOVAL	0.00	0.00	0.00	0.00	0.00
2/36/1300	PROFIT RECHARGEABLE WORKS	-81,806.00	0.00	0.00	0.00	-81,806.00
2/36/1505	REPAIR TO INSTALLATIONS	-26,613.00	-5,588.98	21.00	0.00	-26,613.00
2/36/1595	SALE OF LAND	-58,433.00	-104,000.00	177.98	0.00	-58,433.00
2/36/1600	SALE OF PHOTOCOPIES	-4,675.00	0.00	0.00	0.00	-4,675.00
2/36/1605	SALE OF PLAQUES	-701.00	0.00	0.00	0.00	-701.00
2/36/1630	SECTIONAL TITLE FEES	-1,754.00	-130.70	7.45	0.00	-1,754.00
2/36/1640	SIGN DISPLAY FEES	-23,373.00	-19,828.62	84.83	0.00	-23,373.00
2/36/1645	SITE INSPECTION FEES(HOUSING APPL.)	0.00	0.00	0.00	0.00	0.00
2/36/1660	SKILLS LEVY	-77,131.00	-44,983.03	58.32	0.00	-77,131.00
2/36/1685	SUNDRY INCOME	-1,406,399.00	-239,302.64	17.01	0.00	-1,406,399.00
2/36/1740	TRADE LICENSES	-3,039.00	-2,508.00	82.52	0.00	-3,039.00
2/36/2100	VALUATION CERTIFICATE FEES	-116.00	0.00	0.00	0.00	-116.00
2/45/2495	INCOME FOREGONE	29,024,166.00	18,205,990.37	62.72	0.00	29,024,166.00
3/01/0001	TOTAL EXPENDITURE	313,925,473.00	130,343,945.85	41.52	5,749,624.68	319,675,097.68
3/01/0002	TOTAL OPERATING INCOME	-306,674,096.00	-149,135,331.96	48.62	-20,576,537.74	-327,250,633.74

# ADJUSTMENTS BUDGET 2013/2014

National KPA	Strategic Objective	Measurable Objective / Output	Performance Measure/ Indicator (Unit Of Measure)	Demand	Baseline (2013/ 14 estimates)	Backlog	Annual Target	Q1	Q2	Q3	Q4	Responsible Department	Financial Implications / Budget	Wards
								Jul - Sep	Oct - Dec	Jan - Mar	Apr - June			
Municipal Transformation and Institutional Development	To provide efficient and effective Human Resource Services	An organogram reviewed annually	Date approved	30 June 2015	30-Jun-14	0	30-Jun-15	0	0	0	30 June 2015	Corporate services	150 000	All
		Approved Workplace Skills Plan	Date approved	30 June 2015	29-Jun-14	0	30-Jun-15	0	0	0	30 June 2015	Corporate services	150 000	All
		Percentage of a municipality's Budget actually spent on Workplace Skills Plan	Percentage spent	100%	100%	0%	100%	0	0	0	100%	Corporate services	Skills Levy	All
		The number of people from employment equity target employed in the three highest levels of management in compliance with a municipality's approved equity plan	Number of staff employed in terms of the Plan	6	5	1	1	0	1	0	0	Corporate services	Salary Budget	N/A
	To conform to the Principles of	Customer satisfaction survey to be conducted by June	Survey completed quarterly by 30	1	0	1	30-Jun-15	1	1	1	1	Corporate services	150 000	All

## ADJUSTMENTS BUDGET 2013/2014

Batho Pele	d	2015											
	Performance Management System in place	Date of approval	30-Jun-15	28 March 2014	0	30-Jun-15	0	0	0	30 June 2015	Office of the MM	COGTA	All
To develop and implement the Municipal Turnaround strategy	Implementation of the National Municipal Turnaround Strategy - (10 point plan)	Date adopted	n/a	28/03/2014	n/a	30-Jun-15	0	30/4/2014	0	0	Office of the MM	50 000	All
Development	To provide access to roads	Kilometres of tarred roads established	50 km	0	50	0	0	0	0	0	Technical services	R 0	All
		Kilometres of gravel roads established	19.4KM	2.4KM	17KM	2.4KM	0	2,4 KM	0 KM	0	Technical services	2,420,000	ward 5 & 9
		Kilometres of roads maintained	50 KM	30 KM	20 KM	20 KM	5	10	10	5	Technical services	R 3,000,000	All
			103.54	35	68,54	21	4	5	6	6	Technical services	(part of 7250000)	All
		No of creches constructed by 30/06/2014	9	2	7	2	0	1	0	1	Technical services		
		No of parks / play areas / recreational areas established	26	10	15	2	1	0	1	0	PECS	external	1,2

## ADJUSTMENTS BUDGET 2013/2014

		d											
To provide access to electricity	Percentage of Households with access to basic electricity	Percentage connected	12,151	12,151	0	100%	100%	100%	100%	100%	Technical services	150 000	All
To provide access to solid waste disposal services	Number of Households with access to solid waste removal	Percentage service	15232 (100%)	7567 (100%)	0	8000 (100%)	100%	100%	100%	100%	PECS	170 000	All
To provide access to free basic services	Number of Households earning less than two times the government pension with access to free basic electricity	Percentage of households	3362	3362	0	100% connection on all applications received	100% connection on all applications received	100% connection on all applications received	100% connection on all applications received	100% connection on all applications received	Electricity	In House	All
	Number of Households earning less than two times the government pension with access to	Number of households	3362	3362	n/a	3362	3362	3362	3362	3362	PECS	150 000	All

## ADJUSTMENTS BUDGET 2013/2014

		free solid waste removal												
	To provide access to housing	New houses constructed	Number of units	8,450	0	8,450	0	0	0	0	0	Department of Human Settlements / PECS	Internal Process	All
		Application to DoHS for approval of subsidy allocation	Number of subsidies approved by 30/06/2012	8,450	0	8,450	5000 APPROVAL	0		2000 Cond Approval and 1000 Stage 1 Approval	2,000 Stage two Approval	Department of Human Settlements / PECS	DOHS Subsidy	5,8 and 9
	To provide safe and secure environment	Law Enforcement	Number of road traffic violence fines issued	n/a	1000	n/a	1500	375	375	375	375	Corporate services	150 000	
Local Economic Development	To stimulate economic growth	Promotion of new investment and expansion through the municipality	Number of new investments in the municipality	n/a	2	n/a	2	0	1	0	1	PECS	N/A	All
		Number of new business expansions within the municipality		n/a	2	n/a	3	1	0	1	1	Office of the MM		All
	To alleviate poverty	Poverty Alleviation Programmes undertaken	Number of programmes	n/a	2	n/a	2	0	0	0	2	Office of the MM	30 000	All



## ADJUSTMENTS BUDGET 2013/2014

To promote the development of prioritised groups	Capacity building initiatives undertaken	Number of SMME/s trained	n/a	0	n/a	2	0	1	0	1	PECS	10 000	All
		Number of Co-Opt's trained	10	0	5	10	5	2	2	1	PECS	10 000	All
To promote the local economy	Jobs created through the municipality's LED initiatives including capital projects	Number of jobs created	n/a	43	n/a	126	84	42	0	0	PECS	N/A	All
To ensure effective expenditure control	MIG Expenditure as a % of annual allocation	% spent	100%		n/a	100%	25%	25%	25%	25%	Technical services	MIG Grant	
To ensure an effective internal audit function	Functional Audit /Performance committee	Number of meetings held	Functional Committee	Functional Committee	0	4	1	1	1	1	Office of the MM	45 000	All
	Mayoral Imbizo's	Number of Imbizo's	4	3	0	4	1	1	1	1	Office of the MM	30 000	All
	Budget and IDP roadshows	Number of roadshows	8	8	0	8	0	0	4	4	Office of the MM /	30 000	All
	Functional Ward Committees	Number of meetings held in all wards	36	9	27	36	9	9	9	9	Corporate services	20 000	All
	Business Forum / Chamber of Commerce meetings	Number of meetings held	4	3	1	4	1	1	1	1	Office of the MM	10 000	All

## ADJUSTMENTS BUDGET 2013/2014

To actively participate in IGR structures	Mayoral Forum	Number of meetings held	4	1	4	4	1	1	1	1	Office of the MM	10 000	All
	Municipal managers' Forum	Number of meetings held	4	1	3	4	1	1	1	1	Office of the MM	10 000	All
	CFO Forum	Number of meetings held	4	0	4	4	1	1	1	1	Finance	10 000	All
Municipal Financial Viability and Management	Audit opinion 2013/14	Unqualified audit opinion	Clean audit	Clean Audit	N/a	Clean Audit with no Queries	0	Clean Audit with no Queries	0	0	Finance	300 000	All
	Percentage of a municipality's capital budget actually spent on Capital projects identified for a particular financial year in terms of the municipality's IDP	Percentage	100%	100%	N/a	100%	25%	25%	25%	25%	Pecs / Technical Services	In house	All
	Financial Viability - debt coverage ratio	Ratio per MSA regulation of 2001	n/a	01:01	n/a	01:01	01:01	01:01	01:01	01:01	Finance	150 000	All
	Financial Viability - outstanding service debtors to revenue	Ratio per MSA regulation of 2001	n/a	none	None	01:01	01:01	01:01	01:01	01:01	Finance	150 000	All

## ADJUSTMENTS BUDGET 2013/2014

	Financial Viability - cost coverage ratio	Ratio per MSA regulation of 2001	n/a	01:01	n/a	01:01	01:01	01:01	01:01	01:01	Finance	150 000	All
To ensure compliance to SCM prescripts	Compliance with SCM regulations	Total number of contracts / rand value awarded to BEE Compliant suppliers	100%	100%	n/a	100%	100%	100%	100%	100%	Finance	170 000	All
		% compliance with SCM policy	100%	100%	0	100%	100%	100%	100%	100%	Finance	170 000	All

### **Conclusion**

The adjustments budget is a step closer in addressing the service delivery needs of the community. The SDBIP will have to be updated to reflect the impact of the adjustments budget.

### **Municipal manager's quality certificate**

I, Ms P.N. Njoko, the Municipal Manager of uMtshezi Municipality, hereby certify that the 2013/14 adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the 2013/14 adjustments budget and the supporting documentation are consistent with the Integrated Development Plan of the municipality.

Name: Ms P.N. Njoko  
Municipal Manager of uMtshezi Municipality, KZ234

Signature: \_\_\_\_\_

Date: \_\_\_\_\_